



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Dale & Anna Crome
DOCKET NO.: 19-07129.001-R-1
PARCEL NO.: 09-13-404-012

The parties of record before the Property Tax Appeal Board are Dale & Anna Crome, the appellants; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** in the assessment of the property as established by the **DuPage** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$170,930
IMPR.: \$109,070
TOTAL: \$280,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2019 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story dwelling of frame exterior construction with 3,770 square feet of living area.¹ The dwelling was constructed in 1988 and is 32 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 600 square foot 2-car garage. The property has an approximately 20,487 square foot site and is located in Burr Ridge, Downers Grove Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$840,000 as of May 20, 2020. The appraisal was prepared by Steven M. Giannini, a certified general real estate appraiser.

¹ The Board finds the best evidence of the subject's dwelling size is found in the appraisal report which includes a sketch and measurements for each floor. The Board finds the slight discrepancy between the parties shall not affect its decision.

The intended use of the appraisal report was in support of a mortgage refinancing decision with the lender/client, Quicken Loans Inc. identified as the intended user of the report. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using four comparable sales located within 0.41 of a mile from the subject property and three comparables also located in Burr Ridge like the subject. The comparables have sites that range in size from 12,590 to 20,064 square feet of land area and are improved with two-story, colonial style dwellings that range in size from 3,311 to 4,020 square feet of living area. The homes are 30 or 34 years old. Each comparable has central air conditioning and a 2-car or a 3-car garage. The comparables sold from August 2018 to October 2019 for prices ranging from \$815,000 to \$900,000 or from \$202.74 to \$253.70 per square foot of living area, land included.

The appraiser adjusted the comparables for differences with the subject in site size, condition, dwelling size, room count, basement size and finish and other relevant features arriving at adjusted prices for the comparables ranging from \$792,100 to \$847,900 and an opinion of market value for the subject of \$840,00. Based on this evidence, the appellants requested the subject's assessment be reduced to \$280,000 which approximately reflects the appraised value of the subject property when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" erroneously depicting the subject's assessment after board of review action to total \$280,000. The appellants submitted a copy of the DuPage County Board of Review's final decision, which disclosed the subject had a total assessment of \$312,180 which reflects a market value of \$946,287 or \$251.00 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for DuPage County of 32.99% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on seven comparables located within 0.82 of a mile from the subject property and where two comparables are also located in Burr Ridge like the subject. Only one comparable is located in the same assessment neighborhood code as defined by the assessor. The comparables have sites that range in size from 10,000 to 20,472 square feet of land area and are improved with two-story dwellings of brick, frame or brick and frame exterior construction that range in size from 3,379 to 4,133 square feet of living area. The homes were built from 1939 to 1994 with the oldest comparable having an effective year built of 1985. Each comparable has a basement, four with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 441 to 924 square feet of building area. The comparables sold from March 2016 to July 2018 for prices ranging from \$820,000 to \$1,100,000 or from \$222.83 to \$308.04 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants critiqued the board of review comparables, arguing they are superior to the subject in quality and amenities and that five of the seven properties are located in Hinsdale rather than the subject's Burr Ridge location. The appellants contend that the Hinsdale market is superior to Burr Ridge, claiming prestige, fewer zoning requirements and a lower overall tax rate as support for this argument. The appellants contended that the board of review comparables all have finished basements, unlike the subject which has an unfinished basement. In support of this

contention, the appellants submitted information from an online real estate website with property details and six interior photographs for the board of review comparable sales.

Conclusion of Law

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted an appraisal and seven comparable sales for the Board's consideration. The Board gives less weight to the board of review comparables which differ from the subject in location, age, finished basement and/or sold in 2016 less proximate in time to the January 1, 2019 assessment date at issue. The Board finds the sale dates of the appraisal comparables to be more proximate in time to the assessment date at issue in this appeal.

The Board finds the best evidence of market value to be the appraisal submitted by the appellants. The Board recognizes that the effective date of the appraisal is May, 2020, however, the comparables in the report have 2018 and 2019 sale dates which are considered acceptable for the appellants' January 1, 2019 appeal. The subject's assessment reflects a market value of \$946,287 or \$251.00 per square foot of living area, including land, which falls above the appraised value. The Board finds the subject property had a market value of \$840,000 as of the assessment date at issue. Therefore, a reduction, commensurate with the appellants' request is justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

May 17, 2022



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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