



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

APPELLANT: Robert Jr. & Suzanne Lennox  
DOCKET NO.: 20-07560.001-R-1  
PARCEL NO.: 09-13-216-027

The parties of record before the Property Tax Appeal Board are Robert Jr. & Suzanne Lennox, 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:** \$21,130  
**IMPR.:** \$56,530  
**TOTAL:** \$77,660

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 2020 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 2-story condominium unit of brick exterior construction with 1,428 square feet of living area. The dwelling was constructed in 1962.<sup>1</sup> The property is located in Hinsdale, Downers Grove Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located within the condominium and the same assessment neighborhood code as the subject. The comparables are improved with 2-story condominium units of brick exterior construction with 1,428 square feet of living area. The

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<sup>1</sup> Additional details regarding the subject property not reported by the appellants are found in the subject's property record card presented by the board of review.

homes were built in 1962.<sup>2</sup> The comparables sold in February 2020 for prices ranging from \$215,000 to \$231,800 or from \$150.56 to \$162.32 per square foot of living area, including land.

The appellants also submitted copies of their board of review complaint and correspondence directed to the township assessor and the board of review contending that market values in the subject's neighborhood do not support the subject's assessment.

Based on this evidence the appellants requested a reduction in the subject's assessor to \$75,000 which would reflect a market value of \$225,023 or \$157.58 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$90,800. The subject's assessment reflects a market value of \$271,856 or \$190.58 per square foot of living area, land included, when using the 2020 three year average median level of assessment for DuPage County of 33.40% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales presented in two grid analyses, together with two grid analyses of the appellants' comparables, property record cards for both parties' comparables, and a map depicting the locations of the parties' comparables in relation to the subject. The board of review's comparables are located within the same assessment neighborhood code as the subject. The comparables are improved with condominium units with 1,428 square feet of living area. The homes were built in 1962. The comparables sold from July 2018 to August 2020 for prices ranging from \$252,500 to \$281,000 or from \$176.82 to \$196.78 per square feet of living area, including land.

Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants argued that only one of the parties' comparables sold for more than \$272,000, which sale occurred in 2018.

### **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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of seven comparable sales for the Board's consideration. The Board gives less weight to the board of review's comparables #1 and #2, which sold less proximate in time to the January 1, 2020 assessment date.

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<sup>2</sup> Additional details regarding the comparables not reported by the appellants are found in their property record cards presented by the board of review.

The Board finds the best evidence of market value to be the appellants' comparables and the board of review's comparables #3 and #4, which are identical to the subject in dwelling size and age and similar to the subject in location and features. These most similar comparables sold from January to August 2020 for prices ranging from \$215,000 to \$260,000 or from \$150.56 to \$182.07 per square foot of living area, including land. The subject's assessment reflects a market value of \$271,856 or \$190.58 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment 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:

November 22, 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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