



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

APPELLANT: John Justema
DOCKET NO.: 20-08138.001-R-2
PARCEL NO.: 09-14-210-007

The parties of record before the Property Tax Appeal Board are John Justema, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$116,180
IMPR.: \$73,370
TOTAL: \$189,550

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 1-story dwelling of frame exterior construction with 2,393 square feet of living area.¹ The dwelling was constructed in 1957. Features of the home include central air conditioning, one fireplace, and a garage with 441 square feet of building area. The subject also has a heated, inground swimming pool with a pool enclosure. The property has a 19,511 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales with a different assessment neighborhood code than the subject property and located within 0.44 of a mile from the subject. The properties have sites that range in size from 9,570 to 16,840 square feet of land area.² The

¹ Details not reported by the appellant were drawn from the evidence presented the board of review, including the subject's property record card.

² Details not reported by the appellant were drawn from the evidence submitted by the board of review.

comparables are improved with split-level or 1-story dwellings of frame exterior construction ranging in size from 2,167 to 2,274 square feet of living area. The homes were built in either 1953 or 1956. One comparable has an unfinished basement. Each comparable has central air conditioning and a garage that ranges in size from 503 to 768 square feet of building area. Two comparables each have one fireplace. The properties sold from November 2018 to October 2020 for prices ranging from \$325,000 to \$527,500 or from \$142.92 to \$243.42 per square foot of living area, land included. Based on this evidence, the appellant requested a reduced assessment of \$148,215, for an estimated market value of \$444,689 or \$185.83 per square foot of living area, land included, 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 \$319,420. The subject's assessment reflects a market value of \$956,347 or \$399.64 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, including a grid analysis and property record cards, on five comparable sales located within 0.69 of a mile from the subject and with three of these comparables having the same assessment neighborhood codes as the subject property. The properties have sites that range in size from 11,350 to 22,042 square feet of land area. The comparables are improved with 1-story dwellings of frame or brick exterior construction ranging in size from 2,552 to 3,135 square feet of living area. The dwellings were built in either 1956 or 1957. Two comparables each have an unfinished basement. Three comparables each have central air conditioning. Each comparable has from one to three fireplaces, and a garage that ranges in size from 480 to 820 square feet of building area. The properties sold from April 2017 to December 2018 for prices ranging from \$507,727 to \$950,000 or from \$166.52 to \$343.21 per square foot of living area, land included.

The board of review submitted a memorandum noting the subject's pool and pool enclosure which are not amenities of any of the comparables. The board of review also asserted that the subject's neighborhood code and the neighborhood code of the appellant's comparables "are totally different selling areas." Finally, as to the appellant's comparables, the board of review asserts that each has an "inferior grade" and appellant's comparable #3 is a "different style."

The board of review evidence also includes a grid analysis and property record cards with the property characteristics for the appellant's comparables, some of which were not disclosed by the appellant. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant critiqued the board of review's five suggested comparable sales for dwelling size, basement foundation, location, and sale date; as well as noting that board of review comparable #5 was an "acceptable" sale. The appellant also provided two grid analyses, one of both parties' comparables and the second with the appellant's opinion of the best comparable sales. Based on the evidence presented, the appellant's counsel argued that the subject was overassessed and a reduction as requested by the appellant was warranted.

Conclusion of Law

The appellant contends 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 parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board, none of which has an inground swimming pool with pool enclosure, as previously described for the subject. The Board gives less weight to the appellant's comparable #1 which appears to be an outlier with a sale price significantly lower than the other comparable sales in this record. The Board gives less weight to the appellant's comparable #2 which is a split-level design when compared to the subject's 1-story design as well as having a basement foundation, unlike the subject. The Board gives less weight board of review comparables #1, #2, #3, and #4 which have basement foundations, unlike the subject, or present 2017 sale dates occurring less proximate in time to the subject's January 1, 2020 assessment date than the other comparable sales in this record. Furthermore, the property record card for board of review comparable #4 indicates this property is located in a different city than the subject.

On this limited record, the Board finds the best evidence of market value to be the appellant's comparable #1 and board of review comparable #5 which are more similar to the subject in location, design, age, dwelling size, and some features. However, each of the most similar properties lack an inground swimming pool and pool enclosure, which are features of the subject, and board of review comparable #5 is a larger home than the subject. Nevertheless, these two properties sold in October 2020 and July 2018 for prices of \$527,500 and \$507,727 or for \$243.42 and \$166.52 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$956,347 or \$399.64 per square foot of living area, land included, which falls above the two best comparable sales in this record and is excessive. Based on this record and after considering adjustments to the two best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its assessment is warranted.

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:

August 22, 2023



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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