



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

APPELLANT: Les and Deborah Kalman
DOCKET NO.: 20-08142.001-R-1
PARCEL NO.: 09-01-222-004

The parties of record before the Property Tax Appeal Board are Les and Deborah Kalman, the appellants, 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: \$111,840
IMPR.: \$237,800
TOTAL: \$349,640

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 two-story dwelling of frame and brick exterior construction with 3,480 square feet of living area. The dwelling was constructed in 1989. Features of the home include a basement with finished area, central air conditioning, a fireplace, and two garages with a total 831 square feet of building area.¹ The property has a 9,534 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellants contend assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellants submitted assessment information on four equity comparables located within 0.77 of a mile from the subject. The comparables are

¹ Some of the features for the subject property were found in the property record card submitted by the board of review. The property record card, also included a sketch of the subject property, depicting the subject as having two garages.

improved with two-story dwellings of frame exterior construction ranging in size from 3,186 to 3,553 square feet of living area. The dwellings were built from 1981 to 1987. Each comparable has a basement, one of which has finished area, central air conditioning, one or three fireplaces, and a garage ranging in size from 462 to 727 square feet of building area.² The comparables have improvement assessments ranging from \$165,450 to \$229,280 or from \$51.93 to \$65.53 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment of \$210,471 or \$60.48 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$359,560. The subject property has an improvement assessment of \$247,720 or \$71.18 per square foot of living area.

The board of review submitted a narrative denoting the inferior features of the appellants' comparables in relation to the subject property including quality grade, exterior construction, fewer number of bathrooms, unfinished basements, and/or -10% adjustments to both the land and buildings to appellant's comparable #2 due to a location issue on Madison Street.

The board of review submitted property record cards for both parties and a location map depicting all of the comparables. In support of its contention of the correct assessment, the board of review submitted grid analyses that contained the appellants' comparables and three additional equity comparables located within 0.76 of a mile from the subject. The three comparables are improved with two-story dwellings of brick, frame or frame and brick exterior construction ranging in size from 2,938 to 3,485 square feet of living area. The dwellings were built from 1914 to 1957. The comparables have basements with finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 528 to 720 square feet of building area. The comparables have improvement assessments ranging from \$220,350 to \$246,980 or from \$69.51 to \$81.03 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants' counsel asserted the appellants' comparables are more similar to the subject in age and/or dwelling size than the board of review comparables that have older dwellings. Based on the evidence, counsel contends the subject property is overassessed and requested the Board find in favor of the appellants requested assessment reduction.

Conclusion of Law

The appellants contend assessment inequity with respect to the subject's improvement as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code

² Some of the property characteristics of the appellants' comparables were found in the grid analyses and the property record cards submitted by the board of review.

§1910.65(b). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of seven equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparable #2 due to the economic obsolescence factor. The Board also gives less weight to the board of review comparables which are considerably older in age than the subject's dwelling.

The Board finds the best evidence of assessment equity to be appellants' comparables #1, #3 and #4. These comparables are similar to the subject in location, age, dwelling size, and other features. These comparables have improvement assessments ranging from \$165,450 to \$229,280 or from \$51.93 to \$65.53 per square foot of living area. The subject's improvement assessment of \$247,720 or \$71.18 per square foot of living area falls above the range established by the best comparables in this record. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and 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:

April 18, 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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