



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

APPELLANT: James & Susan Anderson  
DOCKET NO.: 20-08271.001-R-2  
PARCEL NO.: 09-01-408-037

The parties of record before the Property Tax Appeal Board are James & Susan Anderson, the appellants, by attorney Thomas E. Sweeney, of Siegel Jennings Co., L.P.A. in Chicago; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** 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:** \$240,200  
**IMPR.:** \$630,680  
**TOTAL:** \$870,880

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 3-story dwelling of frame and brick exterior construction with 6,202 square feet of living area. The dwelling was constructed in 1999 and is approximately 21 years old. Features of the home include a basement with finished area, central air conditioning, five fireplaces, two garages totaling 1,648 square feet of building area, and an inground swimming pool. The property has a 32,289 square foot site and 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 an appraisal prepared by DeShawn Weaver Drew, a certified residential real estate appraiser, estimating the subject property had a market value of \$2,265,000 as of January 1, 2020. Under the sales comparison approach, the appraiser selected four comparable sales located within 0.73 of a mile from the subject. The parcels range in size from 13,224 to 22,501

square feet of land area and are improved with 2-story or 3-story homes of brick or frame exterior construction<sup>1</sup> ranging in size from 4,606 to 6,240 square feet of living area. The dwellings range in age from 4 to 23 years old. Each home has a basement with finished area, central air conditioning, one to four fireplaces, and one or two garages ranging in size from 252 to 832 square feet of building area. The comparables sold from May 2018 to July 2019 for prices ranging from \$1,850,000 to \$2,550,000 or from \$296.47 to \$489.16 per square foot of living area, including land.

The appraiser made adjustments to the comparables for differences from the subject, such as site size, dwelling size, age, quality of construction, condition, garage size, and fireplace count, to arrive at adjusted sale prices ranging from \$2,189,200 to \$2,344,900. Based on the foregoing, the appraiser concluded a value of \$2,265,000 for the subject.

Based on this evidence the appellants requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$870,880. The subject's assessment reflects a market value of \$2,607,425 or \$420.42 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 five comparable sales, together with a grid analysis of the appraisal 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 noted the appraisal comparables #2, #3, and #4 are smaller homes than the subject.

The board of review's comparables are located from 0.66 of a mile to 1.22 miles from the subject. The parcels range in size from 18,750 to 29,601 square feet of land area and are improved with 3-story homes of brick or frame exterior construction ranging in size from 5,766 to 6,519 square feet of living area. The dwellings were built from 2005 to 2018. Each home has a basement with finished area, central air conditioning, one to three fireplaces, and one or two garages ranging in size from 403 to 998 square feet of building area. Comparable #1 has an inground swimming pool and comparable #2 has a 380 square foot carport. The comparables sold from April 2018 to April 2020 for prices ranging from \$2,765,000 to \$3,575,000 or from \$479.54 to \$548.40 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

### **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

---

<sup>1</sup> Additional details regarding these comparables not reported by the appellant or the appellant's appraiser are found in the board of review's evidence.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellants presented an appraisal and the board of review presented five comparable sales in support of their respective positions before the Board. The Board gives less weight to the value conclusion contained in the appraisal. The appraiser utilized two sales that have considerably smaller dwelling sizes than the subject when other sales more similar in size were available and were provided by the board of review. Furthermore, the appraiser did not adjust the comparables for the subject's inground swimming pool or explain why an adjustment was not applied for this difference. For these reasons, the Board finds the appraisal states a less credible and/or reliable conclusion of value and the Board will instead consider the raw sales data presented by the parties.

The record contains a total of nine comparable sales for the Board's consideration. The Board gives less weight to appraisal comparable #1, which appears to be an outlier as its sale price per square foot is significantly less than the other sales in the record. The Board gives less weight to appraisal comparables #2 and #3, due to their significantly smaller dwelling sizes when compared to the subject. The Board gives less weight to the board of review's comparables #1 and #5, which are located more than one mile from the subject.

The Board finds the best evidence of market value to be appraisal comparable #4 and the board of review's comparables #2, #3 and #4, which are more similar to the subject in location and dwelling size with varying degrees of similarity to the subject in age and features. These comparables sold from April 2018 to July 2019 for prices ranging from \$2,550,000 to \$3,575,000 or from \$489.16 to \$548.40 per square foot of living area, including land. The subject's assessment reflects a market value of \$2,607,425 or \$420.42 per square foot of living area, including land which falls within the range on overall market value and below the range on price per square foot basis. Based on this record, and after considering adjustments to the best comparables for differences from the subject, such as age and features, the Board finds the subject's estimated value as reflected by its assessment is supported and no reduction in the subject's 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:

July 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

James & Susan Anderson, by attorney:  
Thomas E. Sweeney  
Siegel Jennings Co., L.P.A.  
77 West Washington  
Suite 900  
Chicago, IL 60602

COUNTY

DuPage County Board of Review  
DuPage Center  
421 N. County Farm Road  
Wheaton, IL 60187