



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

APPELLANT: Michael Groppi  
DOCKET NO.: 20-08290.001-R-1  
PARCEL NO.: 09-01-405-020

The parties of record before the Property Tax Appeal Board are Michael Groppi, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC 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:** \$102,950  
**IMPR.:** \$205,700  
**TOTAL:** \$308,650

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 two-story dwelling of frame and brick exterior construction with 2,841 square feet of living area.<sup>1</sup> The dwelling was constructed in 1973. Features of the home include a basement, that is 75% finished, central air conditioning, 3.5 bathrooms, two fireplaces and a 570 square foot garage. The property has a 10,800 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables that are located within the same neighborhood code as the subject. The comparables are improved with two-story dwellings of frame or frame and brick exterior

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<sup>1</sup> Additional information, regarding the features of the subject and the appellant's comparables, was obtained from their property record card's (PRC's) submitted by the board of review.

construction ranging in size from 2,930 to 3,256 square feet of living area. The dwellings were built from 1962 to 1978, with homes built in 1962 and 1967 having 1971 and 1982 effective ages. The comparables have basements, that are 25% or 50% finished, central air conditioning, 2.5 or 4.5 bathrooms, from one to three fireplaces, and a garage ranging in size from 528 to 676 square feet of building area. The comparables have improvement assessments ranging from \$180,770 to \$196,890 or from \$55.52 to \$67.20 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$308,650. The subject property has an improvement assessment of \$205,700 or \$72.40 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables that are located within the same neighborhood code as the subject. The comparables are improved with two-story dwellings of frame and brick exterior construction ranging in size from 2,595 to 2,974 square feet of living area. The dwellings were built from 1938 to 1975, with a home built in 1949 having a 1980 effective age. The comparables have basements, two of which are 25% or 75% finished, central air conditioning, 3.0 or 5.5 bathrooms, a fireplace, and a garage ranging in size from 504 to 1,118 square feet of building area. The comparables have improvement assessments ranging from \$200,540 to \$218,630 or from \$73.02 to \$77.28 per square foot of living area. The board of review argued some of the appellant's comparables have differences in bathroom count and exterior construction when compared to the subject. Based on this evidence the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity 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 §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of six equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #2, due to its considerably larger size when compared to the subject. The Board also gives less weight to the board of review's comparable #1, due to its difference in age and garage size when compared to the subject. The Board finds the parties' remaining comparables have varying degrees of similarity to the subject. The best comparables have improvement assessments ranging from \$193,150 to \$218,630 or from \$62.94 to \$77.28 per square foot of living area. The subject's improvement assessment of \$205,700 or \$72.40 per square foot of living area falls within the range established by the best comparables in the record. Based on this record, the Board finds a reduction in the subject's assessment is not 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.



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Chairman



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Member



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Member

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Member



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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: June 27, 2023



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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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