



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

APPELLANT: Brian & Dana Fort  
DOCKET NO.: 20-08377.001-R-1  
PARCEL NO.: 09-12-312-018

The parties of record before the Property Tax Appeal Board are Brian & Dana Fort, 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 **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:** \$108,970  
**IMPR.:** \$114,990  
**TOTAL:** \$223,960

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 1-story dwelling of brick exterior construction with 1,688 square feet of living area. The dwelling was constructed in 1957 and is approximately 63 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 546 square foot garage. The property has a 10,875 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellants contends overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located from 0.5 of a mile to 1.3 miles from the subject. The parcels range in size from 6,275 to 7,410 square feet of land area and are improved with 1-story homes of brick exterior construction ranging in size from 1,230 to 1,622 square feet of living area. The homes are 64 or 67 years old. Two comparables each have a basement; three comparables each have one or two fireplaces; and one home has central air

conditioning.<sup>1</sup> Three comparables each have a garage ranging in size from 308 to 484 square feet of building area. The comparables sold from June 2018 to September 2020 for prices ranging from \$257,000 to \$350,000 or from \$172.63 to \$243.06 per square foot of living area, including land.<sup>2</sup> Based on this evidence the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$223,960. The subject's assessment reflects a market value of \$670,539 or \$397.24 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 three comparable sales, together with a grid analysis 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 parcels range in size from 8,250 to 23,600 square feet of land area and are improved with 1-story or split-level homes of frame exterior construction ranging in size from 1,446 to 1,879 square feet of living area. The homes were built from 1953 to 1960. Each home has a basement, one of which has finished area, a fireplace, and a garage ranging in size from 374 to 441 square feet of building area. One home has central air conditioning. The comparables sold from June 2018 to August 2020 for prices ranging from \$580,000 to \$800,000 or from \$401.11 to \$433.92 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 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 record contains a total of seven comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparables #1 and #2, due to substantial differences from the subject in dwelling size. The Board gives less weight to the board of review's comparable #1, which is a split-level home compared to the subject 1-story dwelling, and to the board of

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<sup>1</sup> The parties differ regarding the features and amenities of the comparables. The Board finds the best evidence of these features and amenities are found in their property record cards presented by the board of review, which were not refuted by the appellants in written rebuttal.

<sup>2</sup> The appellant reported a sale of comparable #1 in 2021, whereas the property record card for that property presented by the board of review disclosed the last sale of this comparable was in June 2018 for \$316,000. The Board finds the best evidence of the sale of this comparable is found in its property record card, which was not refuted by the appellants in written rebuttal.

review's comparable #2, which sold less proximate in time to the January 1, 2020 assessment date than other comparables in this record.

The Board finds the best evidence of market value to be the appellants' comparables #3 and #4 and the board of review's comparable #3, which are relatively similar to the subject in dwelling size, age, location, and some features. However, one or more of these properties substantially differ from the subject in central air conditioning amenity, garage size, lot size, and/or foundation type, suggesting that adjustments to these comparables would be needed to make them more similar to the subject. These most similar comparables sold from January to September 2020 for prices ranging from \$280,000 to \$800,000 or from \$172.63 to \$425.76 per square foot of living area, including land. The subject's assessment reflects a market value of \$670,539 or \$397.24 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after appropriate adjustments to the best comparables for differences from the subject, such as central air conditioning amenity, garage size, dwelling size, lot size, and/or foundation type, the Board finds a reduction in the subject's assessment is not 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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