



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

APPELLANT: Michael Ryan
DOCKET NO.: 21-07098.001-R-1
PARCEL NO.: 09-11-409-004

The parties of record before the Property Tax Appeal Board are Michael Ryan, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines, 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: \$103,210
IMPR.: \$212,230
TOTAL: \$315,440

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 2021 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 is improved with a two-story dwelling of frame construction with 2,977 square feet of living area. The dwelling was constructed in 1993. Features of the home include a basement with finished area,¹ central air conditioning, one fireplace, 3½ bathrooms, and a two-car attached garage. The property has a 10,428 square foot site 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 an appraisal estimating the subject property had a market value of \$870,000 as of January 1, 2021. The appraisal was prepared by Marco J. Mallard a State of Illinois

¹ The appellant submitted an appraisal of the subject property which included copies of photographs of the interior of the subject dwelling that depicted a recreation room, two bedrooms (one being used as a work-out room) and a bathroom in the basement.

Associate Real Estate Trainee Appraiser and Supervisory Appraiser DaShawn Weaver-Drew, a State of Illinois Certified Residential Real Estate Appraiser. The purpose of the appraisal was to estimate the market value of the subject property for a property assessment. The property rights appraised were the fee simple interest. The client was identified as the appellant, Michael Ryan. The highest and best use of the property was determined to be as a single-family residential development.

In estimating the market value of the subject property, the appraisers developed the sales comparison approach using four comparable sales improved with two-story or three-story dwellings of frame construction that range in size from 2,677 to 3,336 square feet of living area.² The comparables were built from 1995 to 2004 and range in age from approximately 17 to 27 years old. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces, 2½ or 3½ bathrooms, and a two-car garage. These properties have sites ranging in size from 5,978 to 10,013 square feet of land area. The comparables are located in Hinsdale approximately .09 to .37 of a mile from the subject property. The sales occurred from December 2019 to September 2020 for prices ranging from \$750,000 to \$900,000 or from \$238.47 to \$319.39 per square foot of living area, including land. Adjustments were made to the comparables to account for differences from the subject for such features as land area, dwelling size, condition, basement finish, deck/patio area, and number of fireplaces. The adjusted prices ranged from \$801,240 to \$900,000. Using these sales, the appraisers arrived at an estimated market value of \$870,000 as of January 1, 2021. The appellant requested the subject's total assessment be reduced to \$289,971 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$315,440. The subject's assessment reflects a market value of \$943,584 or \$316.96 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for DuPage County of 33.43% as determined by the Illinois Department of Revenue.

In rebuttal the board of review asserted that the assessor's records show appraisal comparable #1 as having 3,225 square feet of living area rather than 3,336 square feet as used in the appraisal. Additionally, the board of review asserted appraisal comparable sales #3 and #4 are outside the subject's age and assessment neighborhood code.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales identified by the township assessor. The comparables are improved with two-story or three-story dwellings of frame or frame and brick exterior construction that range in size from 2,916 to 3,319 square feet of living area. The homes were built in 1995 and 1996. Each comparable has a basement that is approximately 75% finished, one or two fireplaces, and a garage ranging in size from 540 to 800 square feet of building area. Three comparables have central air conditioning. These properties have sites ranging in size from 6,250 to 9,375 square feet of land area. The comparables are located from .15 to .43 of a mile

² The board of review provided a grid analysis of the appellant's appraisal comparable sales as well as copies of the property record cards for each comparable sale used in the appraisal in which comparables #3 and #4 were described as three-story homes. Photographs of the comparables were included in the appraisal which depict small portions of comparables #3 and #4 as being three-story.

from the subject property and each comparable has the same assessment neighborhood code as the subject property. The sales occurred from November 2020 to June 2021 for prices ranging from \$932,500 to \$1,175,000 or from \$319.79 to \$354.02 per square foot of living area, including land. As documentation the board of submitted copies of the property record cards for the subject property and each comparable submitted by the parties as well as a map depicting the location of the comparables submitted by the parties in relation to the subject property.

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

The Board gives less weight to the conclusion of value contained in the appellant's appraisal as two of the four sales, appraisal comparable sales #2 and #3, are not as probative in establishing the market value of the subject property as the remaining sales submitted by the parties. Appellant's appraisal comparable sale #2 occurred in December 2019, approximately one year prior to the assessment date at issue and not as proximate in time to the assessment date as the remaining sales submitted by the parties. Additionally, the price of appraisal comparable #2 appears to be an outlier significantly below the other comparables in the record. The Board finds appraisal comparable #3 is significantly newer and smaller than the subject dwelling as well as having a smaller site than the subject dwelling, thus less weight is given this sale. For these reasons the Board gives less weight to the estimated market value contained in the appellant's appraisal.

The Board finds the best evidence of market value to be the appellant's appraisal comparable sales #1 and #4 as well as the board of review comparable sales. These six comparable sales sold for prices ranging from \$825,000 to \$1,175,000 or from \$274.45 to \$354.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$943,584 or \$316.96 per square foot of living area, including land, which is within the range established by the best comparable sales in the record and is below each of the board of review comparables on a per square foot of living area basis. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and 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: January 16, 2024



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

Michael Ryan, by attorney:
Joanne Elliott
Elliott & Associates Attorneys, PLLC
1430 Lee Street
Des Plaines, IL 60018

COUNTY

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