



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

APPELLANT: Paul & Joann Murphy
DOCKET NO.: 21-07287.001-R-1
PARCEL NO.: 09-12-404-011

The parties of record before the Property Tax Appeal Board are Paul & Joann Murphy, 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 **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: \$166,070
IMPR.: \$225,930
TOTAL: \$392,000

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 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

Although originally the DuPage County Board of Review requested a hearing in this matter, the request was subsequently waived in lieu of a decision to be issued on the written record.

The subject property consists of a two-story dwelling of brick exterior construction with 3,134 square feet of living area. The dwelling was constructed in 1907. Features of the home include a basement with finished area, two fireplaces and a 483 square foot garage. The property has an approximately 14,445 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 information on six comparable sales located within 0.97 of a mile from the subject property. The comparables are improved with two-story dwellings ranging in size from

2,831 to 3,168 square feet of living area. The dwellings were built from 1888 to 1927. Each comparable has a basement and a garage that ranges in size from 400 to 528 square feet of building area. The properties sold from July 2020 to August 2021 for prices ranging from \$655,000 to \$1,107,500 or from \$223.24 to \$370.89 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$322,440 which reflects a market value of \$967,417 or \$308.68 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$392,000. The subject's assessment reflects a market value of \$1,172,599 or \$374.15 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.

The board of review submitted a Comparable Report containing supplemental property details for the appellants' comparables disclosing the appellants' comparables have sites ranging in size from 9,375 to 18,301 square feet of land area. Five of the comparables have finished basement area. Each of the dwellings have central air conditioning, one to three fireplaces and frame exterior construction.

The board of review also critiqued the appellants' comparables asserting comparable #1 has condition issues, comparable #2 is inferior in grade and that comparable #3 was a "tear down sale."

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.72 of a mile from the subject property. The comparables have sites that range in size from 8,836 to 19,233 square feet of land area and are improved with two-story dwellings of frame or frame and brick exterior construction that range in size from 3,171 to 3,764 square feet of living area. The homes were built from 1897 to 1927. Each comparable has a basement, with two having finished area. Each dwelling has central air conditioning, one or two fireplaces and a garage with either 484 or 500 square feet of building area. The properties sold from May 2019 to May 2021 for prices ranging from \$1,187,500 to \$1,600,200 or from \$374.49 to \$425.13 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants' counsel critiqued the board of review's comparables asserting comparables #1 and #2 are not comparable due to either a remote 2019 sale date or a larger dwelling size relative to the subject. Counsel submitted two rebuttal grids, one with both parties' comparables and one grid containing its suggested "best comparable sales for further clarity."

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 parties submitted nine comparable sales for the Board's consideration. The Board finds that the comparables in the record present varying degrees of similarity to the subject in location, age, dwelling size, site size and other features. Nevertheless, the Board gives less weight to the appellants' comparables #1 and #3 which the board of review argued have condition issues and/or was a tear down which was not refuted by the appellants. The Board gives less weight to appellants comparable #5 and board of review comparables #1 and #2 which lack finished basement area, differ in dwelling size when compared to the subject and/or sold less proximate to the January 1, 2021 assessment date than other properties in the record.

On this limited record, the Board finds the best evidence of market value to be appellants' comparables #2, #4 and #6 along with board of review comparable #3 which are similar to the subject in location, design and dwelling size but have varying degrees of similarity to the subject in age, site size and other features. These comparables sold from July 2020 to August 2021 for prices ranging from \$1,050,000 to \$1,187,500 or from \$336.17 to \$374.49 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,172,599 or \$347.15 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, 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.



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: June 27, 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

Paul & Joann Murphy, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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