



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

APPELLANT: Colleen Malloy
DOCKET NO.: 22-03293.001-R-2
PARCEL NO.: 09-12-403-001

The parties of record before the Property Tax Appeal Board are Colleen Malloy, the appellant; 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: \$194,030
IMPR.: \$577,310
TOTAL: \$771,340

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 2022 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 2-story dwelling of frame exterior construction with 4,963 square feet of living area. The dwelling was constructed in 2008 and is approximately 15 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, a 529 square foot attached garage, and a 529 square foot detached garage.¹ The property has a 19,313 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four comparables located within 0.5 of a mile from the subject, three of which are within the same assessment neighborhood code as the subject. The parcels range in size from 12,120 to 19,700 square feet of land area and are

¹ Additional details regarding the subject not reported by the appellant are found in its property record card presented by the board of review and were not refuted by the appellant in written rebuttal.

improved with 2-story or 3-story homes of brick or frame exterior construction ranging in size from 4,305 to 5,910 square feet of living area. The dwellings range in age from 12 to 26 years old. Each home has a basement with finished area, central air conditioning, two to four fireplaces, and a garage ranging in size from 670 to 785 square feet of building area. The comparables have land assessments ranging from \$159,030 to \$215,020 or from \$10.91 to \$13.12 per square foot of land area and have improvement assessments ranging from \$299,360 to \$494,980 or from \$58.87 to \$104.21 per square foot of living area. Based on this evidence, the appellant 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 \$771,340. The subject has a land assessment of \$194,030 or \$10.05 per square foot of land area and has an improvement assessment of \$577,310 or \$116.32 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on six comparables² located within 0.39 of a mile from the subject and within the same assessment neighborhood code as the subject. The parcels range in size from 14,553 to 31,600 square feet of land area and are improved with 2-story or 3-story homes of brick or frame and brick exterior construction ranging in size from 4,581 to 5,383 square feet of living area. The dwellings were built from 2001 to 2005. Each home has a basement with finished area, central air conditioning, two to four fireplaces, and one or two garages ranging in size from 247 to 925 square feet of building area. Comparable #3 has a sport court and an elevator. The comparables have land assessments ranging from \$170,810 to \$346,010 or from \$10.95 to \$15.62 per square foot of land area and have improvement assessments ranging from \$593,040 to \$739,540 or from \$121.77 to \$140.70 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the board of review's comparables have superior finishes and amenities than the subject and are not corner lots like the subject with less usable area than the board of review's comparables.

Conclusion of Law

The appellant 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 record contains a total of ten equity comparables for the Board's consideration. With respect to land assessment equity, the Board gives less weight to the appellant's comparables #1 and #2 and the board of review's comparables #1, #2, #3, #4, and #6, which are less similar to the subject in site size than the other comparables in this record. The Board finds the best

² The comparables are presented in two grid analyses and are renumbered #1 through #6 for ease of reference.

evidence of land assessment equity to be the appellant's comparables #3 and #4 and the board of review's comparable #5, which are similar to the subject in site size and location. These most similar comparables have land assessments of \$209,040 and \$215,020 or from \$10.91 to \$12.30 per square foot of land area. The subject's land assessment of \$194,030 or \$10.05 per square foot of land area falls below the range established by the best comparables in this record. Based on this evidence, the Board finds the appellant did not demonstrate by clear and convincing evidence that the subject's land is inequitably assessed and a reduction in the subject's land assessment is not justified.

With respect to improvement assessment equity, the Board gives less weight to the appellant's comparables #1, #2, and #4 and the board of review's comparables #1, #2, #3, and #6, which are less similar to the subject in design and/or dwelling size than the other comparables in this record. The Board also gives less weight to the appellant's comparable #3, which has an improvement assessment that is considerably lower than the other comparables in this record and appears to be an outlier. The Board finds the best evidence of improvement assessment equity to be the board of review's comparables #4 and #5, which are more similar to the subject in 2-story design, dwelling size, age, location, and features. These two most similar comparables have improvement assessments of \$593,040 and \$667,420 or \$129.03 and \$123.99 per square foot of living area, respectively. The subject's improvement assessment of \$577,310 or \$116.32 per square foot of living area is below the best comparables in this record. Based on this evidence, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate by clear and convincing evidence that the subject's improvement is inequitably assessed and a reduction in the subject's improvement 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: February 20, 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

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