



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

APPELLANT: Michael Ryan
DOCKET NO.: 22-03458.001-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 Attorneys, PLLC 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: \$104,400
IMPR.: \$214,670
TOTAL: \$319,070

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 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 with 882 square feet of building area. 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 “traditional” style dwellings of frame construction that range in size from 2,677 to 3,336 square feet of living area.² The comparables 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 \$319,070. The subject's assessment reflects a market value of \$957,306 or \$321.57 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.³

In support of its contention of the correct assessment the board of review submitted information on six comparable sales improved with two-story or three-story single-family dwellings of frame or frame and brick construction that range in size from 2,607 to 3,319 square feet of living area. The homes were built from 1994 to 1999. Each comparable has a basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 360 to 1,356 square feet of building area. The comparables also have 3½, 4½, or 5½ bathrooms. These properties have sites ranging in size from 6,250 to 9,375 square feet of land area. Each comparable has the same assessment neighborhood code as the subject property and is located from approximately .22 to .43 of a mile from the subject. The sales occurred from November 2020 to July 2022 for prices ranging from \$915,000 to \$1,250,000 or from \$328.95 to \$421.02 per square foot of living area, including land.

² Photographs of the comparables were included in the appraisal depicting two-story or three-story dwellings.

³ Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2022.

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 finds the best evidence of market value to be the comparable sales submitted by the board of review. Less weight is given the appellant's appraisal as the effective date of the report is one-year prior to the assessment date at issue and the comparable sales utilized in the appraisal did not occur as proximate in time to the assessment date as did the sales provided by the board of review. The board of review comparable sales are similar to the subject in location, style, age, dwelling size, and most features. The board of review comparable sales sold for prices ranging from \$915,000 to \$1,250,000 or from \$328.95 to \$421.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$957,306 or \$321.57 per square foot of living area, including land, which is within the overall price range but below the range on a per square foot of living area basis as established by the best comparable sales in the record. 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: March 26, 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

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