



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

APPELLANT: Mark & Donna Lamb
DOCKET NO.: 22-03629.001-R-1
PARCEL NO.: 09-13-101-034

The parties of record before the Property Tax Appeal Board are Mark & Donna Lamb, 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: \$174,370
IMPR.: \$164,610
TOTAL: \$338,980

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 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 3,153 square feet of living area. The dwelling was constructed in 1987. Features of the home include an unfinished basement, two fireplaces and a 757 square foot garage. The property has a 28,246 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 five comparable sales that are located within .36 of a mile from the subject. The comparables have sites ranging in size from 9,947 to 15,825 square feet of land area that are improved with 2-story dwellings of brick or frame and brick exterior construction ranging in size from 3,260 to 3,748 square feet of living area. The dwellings were built from 1988 to 1997. The comparables have unfinished basements, one or two fireplaces, and a garage ranging in size from 440 to 924 square feet of building area. Four of the

comparables have central air conditioning. The comparables sold from January 2021 to January 2022 for prices ranging from \$815,000 to \$1,125,000 or from \$250.00 to \$315.04 per square foot of living area, including land.

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 \$338,980. The subject's assessment reflects a market value of \$1,017,347 or \$322.66 per square foot of living area, land included, when using the 2022 three-year average median level of assessment for DuPage County of 33.32% 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 that are located within .36 of a mile from the subject. The comparables have sites ranging in size from 10,000 to 26,300 square feet of land area that are improved with 2-story dwellings of frame exterior construction ranging in size from 3,263 to 3,886 square feet of living area. The dwellings were built from 1992 to 1994. The comparables have unfinished basements, central air conditioning, one or two fireplaces, and a garage ranging in size from 968 to 1,318 square feet of building area. The comparables sold from May 2021 to May 2022 for prices ranging from \$1,115,000 to \$1,160,000 or from \$298.51 to \$344.41 per square foot of living area, including land. The board of review argued the subject is superior to the parties' comparables due to its larger site.

Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellants submitted rebuttal arguing the subject is inferior to the parties' comparables due to having fewer baths and smaller basements, and offered an explanation as to why the subject is over-assessed.

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 a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparables #4 and #5, as well as the board of review's comparable #3, due to their larger dwelling sizes when compared to the subject. The Board finds the parties' remaining comparables have varying degrees of similarity to the subject. However, each of the best comparables has a significantly smaller site size when compared to the subject. Nevertheless, the best comparables sold from January 2021 to May 2022 for prices ranging from \$815,000 to \$1,150,000 or from \$250.00 to \$344.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,017,347 or \$322.66 per square foot of living area, including land, which falls within the range established by the best comparables in

the record. However, after considering adjustments to the best comparables for differences when compared to the subject, such as their smaller site sizes, the Board finds the subject's estimated market value as reflected by its assessment is well supported. Based on this evidence 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: May 21, 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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