



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

APPELLANT: Susan Shelton
DOCKET NO.: 23-05446.001-R-1
PARCEL NO.: 09-01-322-008

The parties of record before the Property Tax Appeal Board are Susan Shelton, the appellant, by attorney Glenn Guttman of Rieff Schramm Kanter & Guttman in Chicago, 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: \$97,010
IMPR.: \$100,860
TOTAL: \$197,870

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 2023 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 containing 1,432 square feet of living area. The dwelling was built in 1917 and is approximately 106 years old. Features of the property include a full basement with finished area, central air conditioning, one bathroom, and a detached garage with 748 square feet of building area.¹ The property has an 8,662 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 information on three comparable sales improved with two-story dwellings of frame construction that range in size from 1,233 to 1,912 square feet of living area. The homes

¹ The appellant described the subject property as having finished basement area whereas the board of review did not describe the subject as having finished basement area. For purposes of this appeal the Board will accept the appellant's description of the subject's basement.

range in age from 110 to 171 years old. Each comparable has a full or partial basement, central air conditioning, one to two bathrooms, and a garage with either 216 or 528 square feet of building area. Comparable #1 has one fireplace. These properties have sites ranging in size from 7,798 to 11,484 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .7 to 1 mile from the subject property. The copy of the listing submitted by the appellant for comparable #2 described the home as having two apartments, the property is a “rehabbers delight” and the property is being sold “as is.” The sales occurred from May 2021 to March 2022 for prices ranging from \$390,000 to \$525,000 or from \$203.97 to \$373.07 per square foot of living area, including land. The appellant requested the subject’s total assessment be reduced to \$150,049.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$197,870. The subject's assessment reflects a market value of \$593,669 or \$414.57 per square foot of living area, land included, when using the statutory level of assessment of 33 1/3%.²

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with two-story dwellings of frame construction that range in size from 1,512 to 1,924 square feet of living area. The homes were built from 1918 to 1927. Each property has a basement, central air conditioning, and a garage with either 240 or 504 square feet of building area. Comparables #2 and #3 each have one fireplace. Each property has two or three full bathrooms and comparables #1 and #2 have an additional two- or one-half bathroom, respectively. The comparables have the same assessment neighborhood code as the subject with sites containing either 6,650 or 9,975 square feet of land area. The sales occurred from November 2020 to March 2023 for prices of \$755,000 or \$815,000 or from \$392.41 to \$499.34 per square foot of living area, including land.

The board of review submission also include a map depicting the location of both parties’ comparables in relation to the subject property. The board of review comparables are located closer to the subject than are the comparables submitted by the appellant.

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 parties submitted information on six comparable sales to support their respective positions. The Board gives less weight to appellant’s comparable #2 due to the fact this home is divided

² 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 §1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2023.

into two apartments, unlike the subject property, and there appears to be some condition issues based on the comments in the listing describing the subject as a “rehabbers delight” and the property being sold “as is.” The Board gives less weight to board of review comparable #3 as this property sold in November 2020, more than two years prior to the assessment date at issue, and less likely to be an indicator of the subject property’s fair cash value as of the assessment date than the remaining comparables in the record. The Board gives most weight to appellant’s comparables #1 and #3 as well as board of review comparables #1 and #2. These four properties have varying degrees of similarity to the subject in features, age and size. The sales occurred from May 2021 to March 2023 for prices ranging from \$460,000 to \$815,000 or from \$366.11 to \$499.34 per square foot of living area, including land. The comparable most similar to the subject in location, board of review comparable #1, sold for \$815,000 or \$427.15 per square foot of living area, including land. The two comparables that sold most proximate in time to the assessment date at issue, appellant’s comparable #3 and board of review comparable #2 sold for prices of \$525,000 and \$755,000 or for \$366.11 and \$499.34 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$593,669 or \$414.57 per square foot of living area, including land, which is within the range established by the best comparable sales in this record, is below the price of the comparable most similar to the subject in location, and is bracketed by the two sales that sold most proximate in time to the assessment date at issue. Based on this evidence the Board the subject’s assessment is reflective of the property’s fair cash value 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: _____

December 17, 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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