



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

APPELLANT: Andrew and Amber Nolan
DOCKET NO.: 23-05450.001-R-1
PARCEL NO.: 09-12-315-003

The parties of record before the Property Tax Appeal Board are Andrew and Amber Nolan, the appellants, by attorney Steven Kandelman 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: \$183,640
IMPR.: \$682,280
TOTAL: \$865,920

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 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 4,671 square feet of living area. The dwelling was constructed in 2018 and is approximately five years old. Features of the home include a full finished basement, central air conditioning, two fireplaces, 4½ bathrooms, and an attached garage with 868 square feet of building area.¹ The property has a 17,898 square foot site 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 three comparable sales improved with two-story or three-story dwellings of frame construction that range in size from 3,932 to 4,149 square feet of living

¹ Some of the subject property's descriptive information was obtained from a copy of the subject's property record card submitted by the board of review and the board of review grid analysis.

area. The homes were built from 2019 to 2023. Each comparable has a basement with finished area, central air conditioning, one fireplace, 5½ bathrooms, and an attached garage ranging in size from 708 to 1,215 square feet of building area.² The comparables have sites with either 11,207 or 14,400 square feet of land area. These properties are located from approximately .4 to .7 of a mile from the subject and two comparables have the same assessment neighborhood code as the subject property. The sales occurred from May 2022 to November 2022 for prices ranging from \$1,795,000 to \$1,980,000 or from \$434.52 to \$503.56 per square foot of living area, including land. The appellants requested the subject's total assessment be reduced to \$765,967.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$865,920. The subject's assessment reflects a market value of \$2,598,020 or \$556.20 per square foot of living area, land included, when using the statutory level of assessment of 33 1/3%.³

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with three-story dwellings of frame or brick exterior construction that range in size from 4,019 to 4,832 square feet of living area. The homes were built from 2013 to 2023. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 483 to 653 square feet of building area. The comparables have five or seven full bathrooms and comparables #2, #3 and #4 have an additional ½ bathroom. The comparables have sites ranging in size from 9,900 to 11,952 square feet of land area. These properties have the same assessment neighborhood code as the subject property and are located from approximately .15 to .48 of a mile from the subject property. The sales occurred from May 2021 to September 2023 for prices ranging from \$2,244,500 to \$2,900,000 or from \$549.58 to \$645.16 per square foot of living area, including land.

The board of review submission also included a map depicting the location of the parties' comparables in relation to the subject property.

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 information on seven comparables sales to support their respective positions. The Board gives less weight to board of review comparable #1 as this property sold in

² Some of the descriptive information for the appellants' comparables was obtained from copies of the property record cards and the grid analysis of the appellants' comparables submitted by the board of review.

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

May 2021, not as proximate in time to the assessment date as the remaining comparables in this record. The Board finds the best evidence of market value to be the appellants' comparable sales and board of review comparable sales #2, #3 and #4. The appellants' comparables and board of review comparable #2 are improved with homes that are significantly smaller than the subject dwelling suggesting each would require an upward adjustment to make the comparables more equivalent to the subject in dwelling size. Conversely, appellants' comparables #1 and #2 as well as board of review comparables #3 and #4 appear to be new construction at the time of sale indicating that these properties may require downward adjustments to make them more equivalent to the subject in age. These six comparables sold from May 2022 to September 2023 for prices ranging from \$1,795,000 to \$2,900,000 or from \$434.52 to \$645.19 per square foot of living area, including land. Board of review comparables #3 and #4 are the most similar to the subject dwelling in size containing 4,832 and 4,495 square feet of living area, respectively. Board of review comparables #3 and #4 sold in March 2023 and September 2023 for prices of \$2,899,000 and \$2,900,000 or for \$599.96 and \$645.16 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$2,598,020 or \$556.20 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Additionally, the subject's assessment reflects a market value below the two best comparables in this record in terms of being similar to the subject in dwelling size. Based on this evidence, after considering the adjustments to the best comparables for size and/or age, the Board finds 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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