



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

APPELLANT: Thomas Dykstra  
DOCKET NO.: 07-03970.001-R-1  
PARCEL NO.: 09-11-234-014

The parties of record before the Property Tax Appeal Board are Thomas Dykstra, the appellant, and the DuPage County Board of Review.

Based on the facts and exhibits presented, 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:       \$96,880  
IMPR:       \$347,310  
TOTAL:      \$444,190**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a part two-story and a part one-story single-family dwelling of brick exterior construction containing 3,172 square feet of living area. The dwelling was built in 2003 and features a full basement of which 75% is finished, central air conditioning, three fireplaces, and a detached two-car garage of 420 square feet of building area. The property is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant's appeal is based on both unequal treatment in the assessment process and overvaluation. Appellant included a brief explaining the methodology used in selecting the comparables. A spreadsheet first included all township residential properties. Next, the township listing was narrowed to those 21 properties with identical total land assessments to the subject and the appellant analyzed the living area square foot range of the properties thereby determining the average square foot size of these properties and the average per square foot improvement assessment of these properties. From this analysis, appellant determined the subject was below the average size, but had the highest per-square-foot improvement assessment.

In another analysis, appellant examined the 2006 taxes for properties in the township.<sup>1</sup> Lastly, appellant sorted the spreadsheet by the subject's construction class and found 104 properties with an average per-square-foot building assessment of \$97.30, yet the subject had a higher per-square-foot building assessment. Appellant concluded the brief with an analysis of the percentage increases in the subject's assessment since 2004 and contended that the 2007 assessment increase was onerous and unwarranted.

In support of appellant's inequity and overvaluation arguments, a grid analysis was submitted with four comparable properties located within three blocks of the subject and described as part two-story and part three-story frame or brick dwellings, three of which also had a one-story portion, that were reported to range in age from 3 to 5 years old, although one property was originally constructed in 1902. The comparable dwellings range in size from 3,780 to 4,008 square feet of living area. Features include central air conditioning and garages ranging in size from 399 to 483 square feet of building area. The appellant also reported that basement size and finish details of the comparables were not available from the township assessor's website; each comparable was, however, reported to have a full basement. The comparables have improvement assessments ranging from \$260,300 to \$365,420 or from \$64.95 to \$94.20 per square foot of living area. The subject's improvement assessment is \$347,310 or \$109.49 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$269,787 or \$85.05 per square foot of living area.

The appellant also reported that these four comparables sold between April 2004 and September 2006 for prices ranging from \$1,200,000 to \$1,540,000 or from \$264.47 to \$407.41 per square foot of living area, land included. The appellant also reported that the subject property was purchased in May 2004 for \$1,350,000 or \$425.60 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$366,667 or to reflect a market value of approximately \$1,100,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$444,190 was disclosed. The subject's assessment reflects an estimated market value of \$1,335,508 or \$421.03 per square foot of living area, land included, using the 2007 three-year median level of assessments for DuPage County of 33.26%.

In support of the subject's assessment and market value, the board of review presented a memorandum from the township assessor

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<sup>1</sup> The Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. The Board's jurisdiction is limited to determining the correct assessment of a property appealed to the Board.

along with a grid analysis reiterating the appellant's four comparables and presenting five comparables which the assessor contends supports the subject's market value and assessment.

The five comparables were described as part two-story and part three-story dwellings, each of which also had some one-story area, of frame or frame and masonry exterior construction and which were built between 2003 and 2006. The dwellings range in size from 3,024 to 3,157 square feet of living area. Features set out on the grid analysis include a full basement, each of which is either  $\frac{3}{4}$  or fully finished, and a garage ranging in size from 441 to 462 square feet of building area. From the attached property record cards, the comparables have one or three fireplaces, central air conditioning, and a deck or patio/porch. These properties have improvement assessments ranging from \$314,950 to \$416,180 or from \$102.92 to \$109.20 per square foot of living area. The board of review further reported that these comparables sold between May 2005 and August 2007 for prices ranging from \$1,335,000 to \$1,522,594 or from \$436.27 to \$492.59 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment and estimated market value.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

In part, the appellant attempted to demonstrate the subject's assessment was inequitable because of the percentage increases in its assessment from 2004 to 2007. The Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed. The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an

analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties submitted nine comparable properties for the Board's consideration to support their respective positions. The Board has given less weight to appellant's comparables due to their substantially larger living area square footage than the subject dwelling. The Board finds the comparables submitted by the board of review were most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$102.92 to \$109.20 per square foot of living area. The subject's improvement assessment of \$109.49 per square foot of living area is slightly above the range established by the most similar comparables on this record. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted on grounds of lack of uniformity.

The appellant also contends the assessment of the subject property is excessive and not reflective of its market value. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

Again, the parties submitted a total of nine comparable sales for the Board's consideration along with the purchase price of the subject property. The Board again finds the comparables submitted by the board of review were most similar to the subject in size, design, exterior construction, location and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold between May 2005 and August 2007 for prices ranging from \$436.27 to \$492.59 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$1,335,508 or \$421.03 per square foot of living area, including land, using the three-year median level of assessments for DuPage County of 33.26%. Based on the foregoing analysis, the Board finds the subject's assessment reflects a market value that falls below the range established by the most similar comparable sales on a per square foot basis, land included. After considering the most comparable sales on this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mark Morris*

Member

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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 23, 2010

*Allen Castrovillari*

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 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 the subsequent year 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.

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.