



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

APPELLANT: Ruth & Allen Armstrong  
DOCKET NO.: 07-04175.001-R-1  
PARCEL NO.: 09-11-401-007

The parties of record before the Property Tax Appeal Board are Ruth & Allen Armstrong, the appellants, and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:** \$77,870  
**IMPR.:** \$79,540  
**TOTAL:** \$157,410

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story brick single-family dwelling containing 1,392 square feet of living area that was built in 1957. The dwelling features a full unfinished basement, central air conditioning, and a detached garage of 528 square feet. The irregularly shaped subject parcel contains approximately 7,876 square feet of land area. The subject property is located in Hinsdale, Downers Grove Township, DuPage County.

The appellants contended both unequal treatment in the assessment process and overvaluation as the bases of the appeal. In support of these arguments, the appellants submitted a grid analysis of four suggested comparable properties, a letter outlining their contentions, and color photographs of the subject and three of the comparables along with street scene photographs.

The comparables are located in the immediate vicinity of the subject and consist of one-story dwellings of brick or frame exterior construction built between 1955 and 1957. Each comparable has a full unfinished basement ranging in size from

1,160 to 1,470 square feet of building area; each comparable has central air conditioning and two comparables have one and two fireplaces, respectively. Each comparable has a garage ranging in size from 380 to 484 square feet of building size. The dwellings range in size from 1,160 to 1,470 square feet of living area and are situated on lots ranging in size from 7,877 to 8,010 square feet of land area. The comparables have land assessments ranging from \$67,000 to \$79,190 while the subject has a land assessment of \$77,870. The comparables have improvement assessments ranging from \$81,300 to \$99,380 or from \$65.25 to \$79.47 per square foot of living area. The subject property has an improvement assessment of \$100,200 or \$72.00 per square foot of living area. Comparables #1 and #4 sold in March and April 2007 for prices of \$425,000 and \$445,000 or \$339.18 and \$366.38 per square foot of living area including land.

In addition to the foregoing, the appellants contended that the subject property sits in a "bowl" and that this geological feature affects ground water flow (flooding due to run-off). Appellants further contended that infrastructure issues related to electric power still being transmitted from power poles rather than underground cables leads to numerous outages; land-line phone service still coming from poles rather than underground cables results in numerous service calls; and poor cellular telephone reception due to the geological feature of being in a bowl all impact the value of the subject property. Based on this evidence, the appellants requested a reduction in the subject's land and improvement assessments to \$150,000 or an estimated fair market value of \$450,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$178,090 was disclosed. The subject's assessment reflects an estimated market value of \$535,448 or \$384.66 per square foot of living area including land using DuPage County's 2007 three-year median level of assessments of 33.26% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted a grid analysis presenting four comparable properties. The comparables consist of one-story dwellings of brick exterior construction that were built from 1952 to 1959. The comparables have full unfinished basements and garages ranging in size from 308 to 528 square feet. One comparable has a fireplace; no data was submitted regarding central air conditioning. The dwellings range in size from 1,196 to 1,377 square feet of living area and are situated on lots similar in size to the subject. Evidence disclosed residential lots in the subject's assessment neighborhood are valued on a front foot basis using an appropriate depth factor. The comparables contain from 46 to 79 adjusted front feet and have land assessments ranging from \$64,580 to \$110,980 or from \$1,393 to \$1,405 per adjusted front foot of land area. The subject property has a land assessment of \$77,870 or \$1,416 per adjusted front foot of land area. The comparables have improvement assessments ranging from \$91,030 to

\$108,400 or from \$75.00 to \$82.00 per square foot of living area, rounded. The subject property has an improvement assessment of \$100,220 or \$72.00 per square foot of living area.

Comparables #1 and #2 sold in November 2004 and August 2005 for prices of \$435,000 and \$470,000 or \$363.71 and \$366.33 per square foot of living area including land. In an undated notation in the record, it was asserted that the village addressed standing water/drainage issues about one and one-half years ago when the size of storm sewer covers were modified a few lots north of the subject; the note indicates no drainage problems were reportedly recorded for the subject property. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

In written rebuttal, the appellants disputed the use of sales data from 2004 and 2005 for this 2007 assessment appeal and for properties which were "not in my immediate neighborhood" which were further described as being one-half mile from the subject. With regard to drainage issues, appellants contend conversations occurred with a village employee on May 18, 2007 and September 21, 2007. Moreover, while acknowledging that storm sewer covers were modified to the north of the subject property, nothing was done to the drains to the south leaving the flooding worse than it had been. Appellants reiterated the other infrastructure issues that were raised previously and added that the subject property is highly vulnerable to gas pipeline explosions. Appellants also pointed out that the board of review submitted the property record card for a newly constructed dwelling built in 2008 as appellant's comparable #1, rather than the dwelling presented by appellants constructed in 1956 and which was subsequently demolished.<sup>1</sup>

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 Property Tax Appeal Board further finds a reduction in the subject property's assessment is warranted.

The appellants' evidence asserted that the subject property was overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 183, 728 N.E.2d 1256 (2nd Dist. 2000). After an analysis of the evidence submitted, the Board finds the appellants have overcome this burden of proof and a reduction is warranted.

The Board finds the evidence is clear that four of the comparables submitted by the parties, which had varying degrees of similarity and dissimilarity to the subject, sold from

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<sup>1</sup> The board of review presented a reduced improvement assessment on appellants' comparable #1 of \$78,120 noting "partial due to demo 10/15/07."

November 2004 to April 2007 for prices ranging from \$425,000 to \$470,000 or from \$339.18 to \$366.38 per square foot of living area including land. The subject property has an estimated market value based on its 2007 assessment of \$535,448 or \$384.66 per square foot of living area including land, well above the range of the most similar comparables on this record. After considering these most comparable sales on this record, the Board finds the appellants demonstrated the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is warranted on this record.

Appellants also argued that various infrastructure issues external to the subject property make it less valuable than comparable properties. Importantly, however, appellants provided no empirical data to indicate the property was over-valued based on the existence of overhead electrical and telephone lines, poor cellular reception and/or the risk of a gas pipeline explosion and thus the Property Tax Appeal Board has given these arguments little merit.

Appellants presented no evidence as to what effect the location of the subject property has upon its market value other than presenting comparable #1 "next door" which sold in March 2007 for \$445,000. While it is true that the subject's assessment reflected a higher market value than this particular comparable, no evidence indicated a further reduction for external infrastructure issues is warranted. The Board recognizes the appellants' premise that the subject's value may be affected due to its location, but without credible market evidence showing the subject's assessment was inequitable or not reflective of market value, the appellants have failed to show the subject property's assessment should be further reduced beyond consideration of the recent sale price of a nearby comparable.

Having found a reduction for the subject property was warranted, the new improvement assessment for the subject equates to \$57.14 per square foot of living area. The appellants also argued that the subject property was inequitably assessed. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. In light of the determination that a reduction is warranted on grounds of overvaluation, the Board finds a further reduction on grounds of lack of uniformity is not warranted.

As to the improvement inequity argument, the Board has given less weight to appellants' comparable #3 due to its frame exterior construction as compared to the subject's all brick construction. The Board finds the remaining seven comparables submitted by both parties were similar to the subject in size, style, exterior construction, features and/or age, despite the location of the

board of review's comparables "a half-mile" from the subject. 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 \$70.09 to \$82.00 per square foot of living area. The subject's reduced improvement assessment of \$57.14 per square foot of living area is below the range of the most similar comparables on this record and therefore does not warrant a further reduction on grounds of lack of uniformity.

With respect to the subject's land assessment, the Board finds the parties submitted land assessment data on eight suggested comparables. The Board finds the un-refuted evidence indicates residential lots in the subject's assessment neighborhood are valued on an adjusted front foot basis. The Board placed diminished weight on three of the comparables submitted by the board of review due to their differing front-foot sizes when compared to the subject.

The Board finds the appellants' land comparables and board of review comparable #4 are most similar to the subject in size and location. They contain from 54 to 56 front feet and have land assessments ranging from \$67,000 to \$79,190 or from \$1,196 to \$1,416 per front foot of land area. The subject property has 55 front feet and a land assessment of \$77,870 or \$1,416 per front foot of land area, which falls within the range established by the most similar land comparables contained in this record. Based on this analysis, the Board finds the subject's land assessment is well justified. Therefore, no reduction in the subject's land assessment is warranted.

In conclusion, the Board finds the appellants demonstrated overvaluation by a preponderance of the evidence and, therefore the Board finds the subject property's assessment as established by the board of review is incorrect and a reduction is 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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: January 26, 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.