



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

APPELLANT: Scott & Tracy Peterson
DOCKET NO.: 07-04228.001-R-1
PARCEL NO.: 09-12-411-002

The parties of record before the Property Tax Appeal Board are Scott & Tracy Peterson, 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: \$150,100
IMPR: \$745,000
TOTAL: \$895,100**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a part one-story, part two-story and part three-story single-family dwelling of stone exterior construction containing 5,595 square feet of living area. The dwelling is 2 years old. Features of the home include a full, finished basement of 2,901 square feet, central air conditioning, four fireplaces, and an attached two-car garage of 852 square feet. There are three HVAC units for the property and three separate patios totaling 1,227 square feet. The property is located in Hinsdale, Downers Grove Township, DuPage County.

The appellants' appeal is based on unequal treatment in the assessment process with regard to the improvement assessment. No dispute was raised concerning the land assessment. The appellants submitted information on seven comparable properties located in the same neighborhood code assigned by the assessor as the subject property. The comparables were described as part one-story, part two-story and part three-story brick, stone or part stone dwellings that range in age from 2 to 16 years old. The comparable dwellings range in size from 5,256 to 6,991 square feet of living area. Features include basements, four of which include finished areas of 1,750 or 2,209 square feet, each, three to six fireplaces, and garages ranging in size from 547 to 867 square feet of building area. Two comparables have decks, four

comparables have open porches, and five comparables have patios. The comparables have improvement assessments ranging from \$675,530 to \$945,700 or from \$120.72 to \$141.85 per square foot of living area. The subject's improvement assessment is \$839,430 or \$150.03 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$745,000 or \$133.15 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$989,530 was disclosed. In support of the subject's assessment, the board of review presented a letter/memo, a grid analysis of four comparables along with property record cards, a map depicting the location of the subject and all comparables, and sale data on the subject property.

The board of review noted that the subject is located in the most elite neighborhood in Hinsdale. The area ambience includes streets paved with brick and lined with mature trees. The subject was purchased by the appellants in 2004 for \$1.1 million and the existing dwelling was thereafter demolished. The subject dwelling described above was then constructed in 2005 and this property sold in August 2006 for \$3.32 million as shown on the Illinois Real Estate Transfer Declaration (PTAX-203). The declaration indicates that the property was advertised for sale and that no personal property was included in the purchase price.

The board of review's four comparables are located in the same neighborhood code assigned by the assessor as the subject property. They consist of one, part one-story and part two-story and three, part one-story, part two-story and part three-story masonry dwellings that range in age from 3 to 11 years old. The dwellings range in size from 4,091 to 7,698 square feet of living area. Features include full basements, each of which have finished area ranging from $\frac{1}{2}$ to fully finished. From the attached property record cards, each comparable has central air conditioning, a patio and/or deck, and four to six fireplaces. One comparable also has a built-in pool. These properties have improvement assessments ranging from \$612,920 to \$1,015,490 or from \$131.92 to \$149.82 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants argued that the board of review's response regarding sale prices of comparables was irrelevant to the inequity claim being made by the appellants. Moreover, three of the four comparables presented by the board of review reflect per-square-foot improvement assessments lower than the subject and therefore, support the appellants' inequity claim. Furthermore, comparable #2, the one property assessed like the subject, is dissimilar to the subject in size.

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 warranted.

The appellants contend 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 appellants have met this burden.

The parties submitted a total of eleven equity comparables for the Board's consideration and in support of their respective positions. The Board has given less weight to appellant's comparable #6 and board of review comparable #1 due to differences in age from the subject. The Board has also given less weight to board of review comparable #2 due to its substantially smaller dwelling size compared to the subject. The Board finds the remaining eight comparables submitted by both parties 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 \$126.00 to \$141.85 per square foot of living area. The subject's improvement assessment of \$150.03 per square foot of living area is above the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment 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: December 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.