



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

APPELLANT: Kenneth & Sara Heulitt
DOCKET NO.: 07-04443.001-R-1
PARCEL NO.: 09-02-401-005

The parties of record before the Property Tax Appeal Board are Kenneth & Sara Heulitt, the appellants, 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: \$117,610
IMPR.: \$427,310
TOTAL: \$544,920

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a part two-story, part three-story and part one-story single-family dwelling of frame and masonry construction containing 4,498 square feet of living area with a full, unfinished basement. Features of the dwelling that was constructed in 1999 include central air conditioning, three fireplaces, and a 782 square foot attached three-car garage. The property is located in Hinsdale, Downers Grove Township, DuPage County.

The appellants' appeal is based on overvaluation of the subject property. In support of this market value argument, the appellants submitted information in a grid analysis on three sales comparables located within four blocks of the subject property; in addition, the appellants outlined the street address, lot size, living area square footage, total 2007 assessment (rounded), and most recent sale price/date on four additional properties in a brief. The Board finds there is insufficient comparative data on the four additional properties to consider them further in this appeal.

The three comparables set forth in the grid analysis were improved with one, two-story, one, part two-story and part one-story, and one, part two-story, part three-story and part one-story frame or masonry dwellings that were built between 1989 and 2001. The comparables range in size from 3,800 to 5,397 square feet of living area. One was said to have a basement with finished area; the basements of two were unknown. Each comparable has central air conditioning, three fireplaces, and a garage ranging in size from 618 to 704 square feet of building area. The sales occurred between May 2005 and January 2007 for prices ranging from \$1,220,000 to \$1,850,000 or from \$313.45 to \$342.78 per square foot of living area, including land.

To compare the properties, the appellants removed the estimated land value based on the land assessment from the recent sale price and then simply compared the remaining "building only values" on a square foot basis. This calculation resulted in estimated market values for the buildings only ranging from \$214.40 to \$263.50 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's total assessment to \$463,830 which would reflect a market value of approximately \$1,391,490 or, with a deduction of land value based on the assessment, a market value of \$230.90 per square foot of living area only for dwelling.

In the brief, the appellants also note that the board of review reduced the assessment of a nearby parcel for \$530,000 to \$436,580 for a property similar in age and slightly smaller than the subject dwelling, whereas the board of review reduced the subject's assessment from \$573,960 to \$544,920 which the appellants feel is an insufficient reduction and arbitrary in light of the previously cited property.

Based on the foregoing, the appellants requested a reduction in the subject's total assessment to \$463,830 which would reflect a market value of approximately \$1,391,490 or \$309.36 per square foot of living area, land included for the subject property.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$544,920 was disclosed. The subject's assessment reflects an estimated market value of \$1,638,364 or \$364.24 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, the board of review presented limited descriptions and sales data on four comparable properties, three of which included sales data, and the board of review also reiterated the appellants' comparables. From the board of review's data, each of appellants' three comparables has a full basement, one of which includes finished area, but comparable #1 which was reported by the appellants as having a finished basement is not reported by the assessing officials as having a finished basement.

The three comparable sales consist of two, part two-story and part one-story, and one, part two-story, part three-story, and part one-story frame or masonry dwellings that were built between 1995 and 2001. The dwellings range in size from 4,072 to 4,612 square feet of living area. Each has a full basement, one of which includes finished area, and a garage ranging in size from 621 to 716 square feet of building area. These comparables sold between February 2004 and September 2006 for prices ranging from \$1,625,000 to \$2,262,500 or from \$352.34 to \$555.62 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants contend that the assessor has selected comparables more distant from the subject property than did the appellants. Moreover, these more distant comparables do not suffer from the significant traffic noise that the subject property contends with whereas two of the board of review's comparables are close to parks/school playing fields.

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.

The appellant 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 (3rd Dist. 2002). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

The parties submitted a total of six comparable sales for the Board's consideration and to support their respective positions. The Board has given less weight to appellants' comparable #2 due to its two-story design that differs from the subject's complex story design. The Board finds the remaining comparables submitted by both parties 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 February 2004 and January 2007 for prices ranging from \$321.05 to \$555.62 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$1,638,364 or \$364.24 per square foot of living area, including land, using the three-year median level of assessments for DuPage County of 33.26%. The Board finds the subject's assessment reflects a market value that falls within the range established by the most similar comparables on a per square foot basis. After considering the most comparable sales on this record, the Board finds the appellants did not demonstrate the subject property's assessment to be excessive in

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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

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: March 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.