



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

APPELLANT: Michael Hipskind
DOCKET NO.: 07-04457.001-R-1
PARCEL NO.: 09-12-204-017

The parties of record before the Property Tax Appeal Board are Michael Hipskind, the appellant, by attorney Joseph G. Kusper, of Storino Ramello & Durkin in Rosemont, 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: \$163,270
IMPR: \$358,010
TOTAL: \$521,280**

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 brick single-family dwelling containing 3,510 square feet of living area. The dwelling was built in 1999. Features of the home include a full, unfinished basement, central air conditioning, two fireplaces, and an attached three-car garage of 600 square feet of building area. The property is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant's appeal is based on unequal treatment in the assessment process as to the improvement; no dispute was raised concerning the land assessment. The appellant submitted information on five comparable properties located within two blocks of the subject and described as three, part one-story and part two-story, one, part one-story and part two-and-one-half-story, and one, part one-story, part two-story and part three-story frame or masonry dwellings that were constructed between 1887 and 2000. The comparable dwellings range in size from 3,100 to 4,309 square feet of living area. Features include partial basements, two of which have finished areas, central air conditioning, one to three fireplaces, and garages ranging in size from 484 to 620 square feet of building area. The

comparables have improvement assessments ranging from \$216,460 to \$310,320 or from \$69.18 to \$76.28 per square foot of living area. The subject's improvement assessment is \$358,010 or \$102.00 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$258,034 or \$73.51 per square foot of living area, which was calculated to be the average assessment per square foot of the comparables presented.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$521,280 was disclosed. The board of review's evidence describes the subject dwelling as having frame exterior construction with brick trim, however, the photograph of the subject submitted by the appellant reflects a primarily masonry constructed dwelling.

The board of review presented limited descriptions and assessment information on six comparable properties said to be located in the subject's neighborhood code as assigned by the assessor, although a map depicted the comparables to all be about four to more than eight blocks from the subject. The comparables consist of one, part one-story and part two-story, and five, part one-story, part two-story and part three-story frame or frame and masonry dwellings that were built between 1999 and 2005. The dwellings range in size from 3,466 to 3,601 square feet of living area. Features from the grid include full basements, five of which included finished area, and garages ranging in size from 400 to 756 square feet of building area. Features from the attached records reflect five comparables have central air conditioning and each comparable has from one to four fireplaces. These properties have improvement assessments ranging from \$359,380 to \$384,340 or from \$101.52 to \$109.94 per square foot of living area.

In response to the appellant's comparables, the board of review reported that four of the appellant's comparables were located in the subject's neighborhood, but comparable #5 is located in a different area and has an economic obsolescence factor due to a four-lane roadway. The board of review also noted the purported differences in exterior construction based on its assertion that the subject is a frame dwelling and the age of the subject as compared to the comparables.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant noted that the board of review's comparables were not as close in proximity to the subject as were the comparables presented by the appellant. Moreover, the subject and appellant's comparables were all in close proximity to a heavily traveled roadway and railroad tracks as compared to the board of review's comparables which are all located within one block of a large city park. Lastly, appellant noted five of the board of review's comparables were newer than

the subject dwelling and that five the board of review's comparables have basement finish unlike the subject.

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 Board finds the best evidence of the subject's exterior construction type was submitted by the appellant in the form of a photograph depicting the subject as a primarily brick dwelling.

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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties submitted a total of eleven comparable properties to support their respective positions before the Property Tax Appeal Board. Appellant submitted no market based evidence to indicate that the subject was entitled to a deduction for economic obsolescence due to its location like comparable #5 located on a busy street and therefore, Board has not considered proximity to the subject to be the primary factor in the comparison of the properties. Based on differences in story height/design and/or size, the Board has given less weight to appellant's comparables #1, #2, #3, and #5 and board of review comparable #5.

While none of the six remaining comparables is similar to the subject's brick exterior construction, the Board finds these comparables were the most similar to the subject in size, style, 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 \$76.28 to \$107.72 per square foot of living area. The subject's improvement assessment of \$102.00 per square foot of living area is within the range established by the most similar comparables and further justified in light of board of review comparable #4 which, other than the subject's superior exterior construction, was most similar to the subject in age, design, unfinished basement and size with a virtually identical per-square-foot improvement assessment. 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.

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.