



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

APPELLANT: James Peterson  
DOCKET NO.: 08-03175.001-R-2  
PARCEL NO.: 09-12-205-010

The parties of record before the Property Tax Appeal Board are James Peterson, the appellant; the DuPage County Board of Review; and Hinsdale Township High School District. No. 86, intervenor, by attorney Alan M. Mullins of Scariano, Himes and Petrarca, Chicago, Illinois.<sup>1</sup>

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:** \$297,120  
**IMPR.:** \$747,560  
**TOTAL:** \$1,044,680

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a part 3, 2 and 1-story single-family dwelling of frame and masonry construction that contains 6,069 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full basement that is partially finished, central air conditioning, three fireplaces and an attached garage with approximately 725 square feet. The subject property also has a detached garage with 891 square feet. The property has a 26,266 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board contending both assessment inequity and overvaluation as the bases of the appeal. In support of this argument the appellant completed Section V-Comparable Sales/Assessment Equity Grid Analysis of the Residential Appeal form using four comparables. The appellant also provided photographs of the subject property and the comparables. The comparables were described as being

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<sup>1</sup> The intervenor failed to appear at the scheduled hearing and is found to be in default pursuant to Section 1910.69(b) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(b).

improved with two and three-story dwellings of masonry or frame and masonry construction ranging in size from 5,180 to 6,168 square feet of living area and ranging in age from three to nine years old. Each comparable had a basement which was 75% or 90% finished. Each of the comparables also had four or five fireplaces, central air conditioning and an attached garage ranging in size from 714 to 925 square feet of building area. The appellant indicated the comparables had parcels that ranged in size from 15,600 to 31,600 square feet of land area. These properties were described as being located from 1 to 5 blocks from the subject and three had the same neighborhood code assigned by the township assessor as the subject property. These properties had improvement assessment that ranged from \$678,630 to \$775,160 or from \$110.02 to \$149.64 per square foot of living area. The subject has an improvement assessment of \$942,880 or \$155.36 per square foot of living area.

The appellant also indicated comparables #1 through #3 sold from May 2007 to November 2008 for prices ranging from \$2,750,000 to \$3,125,000 or from \$506.64 to \$551.75 per square foot of living area, including land. The subject's total assessment of \$1,240,000 reflects a market value of \$3,727,081 or \$614.12 per square foot of living area, including land, when applying the 2008 three year average median level of assessments for DuPage County of 33.27%.

At the hearing the appellant testified his comparable #1 is the exact same style as the subject property and was designed by the same architect as the subject property. The witness testified this comparable is slightly larger than the subject property and is located on a corner lot that is larger than the subject parcel. The appellant also testified this comparable has nicer amenities than the subject based on the fact that he has seen the inside of this dwelling. He agreed that comparable #1 does not have an additional detached garage as does the subject property. The appellant also stated the owner of comparable #1 opted not to use the third floor space while he used one room on the third floor.

The appellant testified he used information from the property record cards to provide the descriptions for the comparables. Comparable #2 was selected because of its recent construct and the fact it has stone exterior construction through the second story and a slate roof, which is more expensive to build than the subject property. Comparable #3 was selected because this property was considered a class 1.8 building while the subject is considered a class 1.9 building. He was of the opinion this property had better construction than the subject with a stone exterior construction and a slate roof. He also indicated this property had three stories, a more finished basement and more porches than the subject. The appellant also selected comparable #4 due to its similarity to the subject and its 1.8 classification. The witness further stated he tried to use properties that were a little bit nicer than the subject and all

located in Hinsdale within the same school district as the subject property.

The appellant also questioned the building classification assigned to the subject versus the building classification assigned to the comparables.

Based on this evidence the appellant requested the subject's assessment be reduced to \$966,666.

Under cross-examination the appellant testified the subject does not have custom made cabinets. He further testified the subject has four bathrooms in four bedrooms and the garage next to the house is heated while the other garage is partially heated. The appellant also testified the subject property was listed for sale in the fall of 2011 and is currently on the market for a price of \$3,970,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$1,240,000 was disclosed. In support of the assessment the board of review submitted an analysis of the appellant's comparables and four additional comparables selected by the township assessor's office. The board of review called as its witness Chris White, deputy assessor from Downers Grove Township.

The four comparables identified by the assessor's office were improved with part 3, 2 and 1-story dwellings that ranged in size from 4,091 to 6,433 square feet of living area. The comparables had frame or brick exteriors and were constructed from 2002 to 2007. Each comparable had a full or partial basement that was fully or partially finished. Each comparable also had central air conditioning, four to seven fireplaces and an attached garage ranging in size from 851 to 867 square feet. These properties were all located in Hinsdale and had the same neighborhood code as the subject. These properties had improvement assessments ranging from \$649,080 to \$898,090 or from \$139.61 to \$158.88 per square foot of living area. These properties also sold from November 2005 to December 2007 for prices ranging from \$2,360,000 to \$5,200,000 or from \$576.87 to \$814.41 per square foot of living area, including land.

Ms. White testified that with respect to the building classification this is determined by the field department and is very subjective. The witness further explained that land in the township is assessed on a front foot basis and the subject as well as all the comparables submitted by the parties had a land assessment based upon \$1,944 per front foot.

Under cross-examination the deputy assessor agreed that all the comparables had significantly smaller garage area than the subject. The witness also agreed her comparables #1 and #2 sold new for prices of \$814 and \$783 per square foot of living area, including land, rounded. She further indicated her comparable #3

could have been new when it sold in August 2006 for a price of \$593 per square foot of living area, including land, rounded.

Ms. White further indicated the township assessor comparables #1 and #2 were similar to the subject in size but she had not seen the homes. The witness was also questioned about the fact that township assessor comparables #1 and #2 had prices of \$5.2 million and \$5.0 million but assessments reflecting market values of \$3.3 million, rounded.

In rebuttal, Peterson testified that board of review comparable #3 sold new in 2006.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant argued in part overvaluation as the basis of the appeal. 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). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains information on seven comparable sales submitted by the parties. The Board finds the best comparables sales in the record to be the appellant's comparables #1 through #3. These properties were generally similar to the subject in location, age and features with the exception none had the additional detached garage the subject had. These comparables sold from May 2007 to November 2008 for prices ranging from \$2,750,000 to \$3,125,000 or from \$506.64 to \$551.75 per square foot of living area, including land. The subject's total assessment of \$1,240,000 reflects a market value of \$3,727,081 or \$614.12 per square foot of living area, including land, when applying the 2008 three year average median level of assessments for DuPage County of 33.27%, which is above the range established by the comparables. Of significance was the appellant's testimony that his comparable #1, which sold for \$3,125,000 in November 2008, had the same architect as the subject and was very similar in construction, size and design. The photographs of the subject and this comparable depict very similar homes.

The Board gave less weight to the sales identified by the assessor's office due to the fact that three were new when they sold, one was significantly smaller than the subject and the dates of sale were not as proximate in time to the January 1, 2008 assessment date at issue as were the appellant's comparable sales.

Based on the best sales in the record the Board find the subject the Property Tax Appeal Board finds the subject property had a market value of \$3,140,000 as of the January 1, 2008 assessment date at issue. Since market value has been established the 2008 three year average median level of assessments for DuPage County of 33.27% shall apply resulting in a revised total assessment of \$1,044,680 and a revised improvement assessment of \$747,560 or \$123.18 per square foot of living area.

The appellant also argued in part assessment inequity. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments 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 and considering the adjustment to the improvement assessment based on the market value finding herein, the Board finds a further reduction in the assessment based on a lack of uniformity is not warranted.

The Board finds the best comparables with respect to size in the record include appellant's comparables #1 and #4 and board of review comparables #1 and #2. These for comparables had improvement assessments ranging from \$110.02 to \$139.69 per square foot of living area. The subject's revised improvement assessment of \$123.18 per square foot of living area is within this range and no further adjustment is justified.

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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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: May 18, 2012

*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.