



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

APPELLANT: James Crouthamel  
DOCKET NO.: 09-04707.001-R-2  
PARCEL NO.: 09-13-302-045

The parties of record before the Property Tax Appeal Board are James Crouthamel, the appellant, by attorney Steven B. Pearlman of Steven B. Pearlman & Associates, Chicago; the DuPage County Board of Review; and the Hinsdale Township High School Dist. No. 86, intervenor, by attorney Alan M. Mullins of Scariano, Himes and Petrarca, Chicago.

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:** \$211,450  
**IMPR:** \$304,080  
**TOTAL:** \$515,530

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story single family residence containing 5,568 square feet of living area. The dwelling is of masonry construction and is approximately three years old. Features include a partial basement that is partially finished, zoned heating and central air conditioning, four fireplaces and an attached garage with 1,016 square feet. The property has a 24,283 square foot site and is located in Burr Ridge, Downers Grove Township, DuPage County.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. In support of this overvaluation argument the appellant submitted an appraisal estimating the subject property had a market value of \$1,550,000 as of January 1, 2009. The appellant also submitted a copy of the final decision issued by the DuPage County Board of Review establishing a total assessment for the subject of \$617,910, which reflects a market value of approximately \$1,857,817 using the 2009 three year average median level of assessments for DuPage County of 33.26% as determined by the

Illinois Department of Revenue. Based on this evidence the appellant requested the subject's assessment be reduced to reflect the subject's appraised value.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

The intervening school district did not submit any evidence and requested the Property Tax Appeal Board issue a decision based on the evidence in the record.

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 the evidence in the record supports a reduction in the subject's assessment.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. 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 the market value of the subject property may consist of an appraisal of the subject property as of the assessment date at issue. (86 Ill.Admin.Code 1910.65(c)(1)). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value in the record is the appraisal submitted by the appellant estimating the subject property had a market value of \$1,550,000 as of January 1, 2009. The Board finds the subject's assessment reflects a market value greater than the appraised value presented by the appellant. Neither the board of review or intervenor submitted any evidence in support of the assessment of the subject property or to refute the appellant's argument as required by sections 1910.40(a) and 1910.60(e) of the rules of the Property Tax Appeal Board and are found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a), §1910.60(e) & §1910.69(a)). Based on this record the Property Tax Appeal Board finds the subject property had a market value of \$1,550,000 as of January 1, 2009. Since market value has been determined the 2009 three year average median level of assessments for DuPage County of 3326% shall apply.

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

Acting 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 20, 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.