



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

APPELLANT: Nancy & Jonathan Groch  
DOCKET NO.: 09-04763.001-R-2  
PARCEL NO.: 09-01-115-004

The parties of record before the Property Tax Appeal Board are Nancy & Jonathan Groch, the appellants; the DuPage County Board of Review; and the Hinsdale Township High School Dist. #86, intervenor, by attorney Alan M. Mullins of Scariano, Himes and Petrarca, in 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:** \$171,560  
**IMPR:** \$142,850  
**TOTAL:** \$314,410

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with an 11-year old, two-story dwelling of frame and brick construction containing 3,151 square feet of living area with a basement that is 80% finished.<sup>1</sup> Additional features include central air conditioning, a fireplace and a 415 square foot garage. The property is located in Hinsdale, Downers Grove, DuPage County.

The appellants' appeal is based on overvaluation of the subject property.<sup>2</sup> In support of this market value argument, the appellants submitted information on three sales comparables. The properties were improved with two-story brick or frame and brick dwellings that range in age from 15 to 17 years old. The dwelling sizes for comparables #2 and #3 were reported to be 2,920 and 3,193 square feet of living area; no dwelling size was reported for comparable #1. Each comparable has central air

<sup>1</sup> The assessing officials report that the basement is unfinished.

<sup>2</sup> While assessment equity was also checked as a basis of the appeal, there were assessments reported for only two comparables which is insufficient data upon which to base a lack of uniformity argument.

conditioning, two have a fireplace and each has a garage. The sales occurred from October 2007 to May 2009 for prices ranging from \$655,000 to \$825,000 or for comparables #2 and #3 about \$258 and \$277 per square foot of living area, including land.

Based on this evidence, the appellants requested a reduction in the subject's assessment to \$266,667 which would reflect a market value of approximately \$800,000 or \$254 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeals" wherein the subject's final assessment of \$473,320 was disclosed. The subject's assessment reflects an estimated market value of \$1,423,091 or about \$452 per square foot of living area including land using the 2009 three-year median level of assessments for DuPage County of 33.26%.

The board of review presented a spreadsheet reiterating the appellants' three comparables which included some data that was not presented by the appellants. In particular, comparable #1 contains 2,619 square feet of living area and thus its May 2009 sale price reflects a price of approximately \$250 per square foot of living area including land.

In support of the subject's assessment, the board of review presented descriptions on six comparables and for three of those properties there is sales data included. Given the market value argument that was made by the appellants, this sales data will be analyzed on this record. These three comparables consist of two-story brick or frame and brick dwellings that were 6 or 18 years old. The dwellings range in size from 3,165 to 3,539 square feet of living area. Each has a full basement, two of which include finished areas, and each has a garage ranging in size from 528 to 682 square feet of building area. These comparables sold between March 2007 and June 2008 for prices ranging from \$1,450,000 to \$1,805,000 or from about \$410 to \$526 per square foot of living area, including land.

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

By correspondence dated November 30, 2011, the intervenor adopted the evidence of the board of review. (86 Ill.Admin.Code §1910.99(a)).

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 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 (3<sup>rd</sup> Dist. 2002). The Board finds the evidence in the record does support a reduction in the subject's assessment.

The parties submitted a total of six comparable sales for the Board's consideration. Due to the proximity in date of sale to the assessment date of January 1, 2009, the most weight has been given to appellants' comparables #1 and #2 along with board of review comparable #1. These homes range in size from 2,619 to 3,434 square feet of living area and were from 15 to 18 years old which bracket the subject in size and are somewhat similar to the subject in age. These three comparables sold between June 2008 and May 2009 for prices ranging from approximately \$250 to \$526 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$1,423,091 or about \$452 per square foot of living area, including land, which is at the upper end of the range of these comparable sales. The appellants' most similar comparables both sold within five months of January 1, 2009 for prices of \$250 and \$258 per square foot of living area including land whereas the only proximate sale from the board of review occurred in June 2008 for a substantially higher price of \$526 per square foot of living area including land. After considering these most comparable sales on this record and giving due consideration to the dates of sale as presented, the Property Tax Appeal Board finds that the appellants have demonstrated that the subject property's assessment is excessive in relation to its market value 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.



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Chairman



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Member



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Member



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Member



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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: November 30, 2012



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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.