



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

APPELLANT: John W. Williams
DOCKET NO.: 09-04822.001-R-2
PARCEL NO.: 09-01-405-011

The parties of record before the Property Tax Appeal Board are John W. Williams, the appellant; and the DuPage County Board of Review.

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: \$125,000
IMPR: \$110,000
TOTAL: \$235,000**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel is improved with a 2-story dwelling of brick and frame construction. The dwelling contains 2,658 square feet of living area and is 46 years old being built in 1963. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a garage containing approximately 552 square feet. The dwelling is located in Hinsdale, Downer's Grove Township, DuPage County.

The appellant's appeal is based on overvaluation. The appellant submitted a grid analysis with information on eight comparable properties. The dwellings are described as 1½ or 2-story frame and/or masonry dwellings ranging in age from 31 to 61 years old. The dwellings range in size from 2,300 to 2,845 square feet of living area. Features include full basements, five with finished area¹, central air conditioning, 1 or 2 fireplaces² and garages containing between 300 and 638 square feet. The comparables sold between March 2007 and February 2008 for prices ranging from \$550,000 to \$750,000 or from \$193.32 to \$298.34 per square foot of living area including land.

The appellant submitted a Notice of Final Decision which indicated the DuPage County assessment officials assessed the subject at \$343,510 which reflects an estimated market value of \$1,032,802 or \$388.56 per square foot of living area including

¹ Basement finish is unknown for one comparable.

² Number of fireplaces is unknown for three comparables.

land using DuPage County's 2009 three-year median level of assessments of 33.26% as determined by the Illinois Department of Revenue. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$235,000 which would reflect a market value of approximately \$705,000 at the statutory assessment level of 33.33%.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of the subject's assessed valuation as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)).

The intervenor submitted no evidence within the allotted time period.

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 Property Tax Appeal 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 must be proven 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). Proof of market value may consist of an appraisal of the subject property, a recent sale of the subject property or comparable sales. (86 Ill.Admin.Code Sec. 1910.65(c)). After an analysis of the evidence in the record, the Board finds a reduction in the subject's assessment is warranted.

The Board finds the appellant submitted information on eight comparable properties. All eight of these comparables were similar to the subject in age, size, exterior construction, features and age. These comparables sold between March 2007 and February 2008 for prices ranging from \$550,000 to \$750,000 or from \$193.32 to \$298.34 per square foot of living area including land.

The board of review did not submit any valuation evidence to support its assessment of the subject property or refute the value conclusion contained in the appellant's evidence as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)). Thus, the board of review was found to be in default. (86 Ill.Admin.Code §1910.69(a)).

The subject's assessment reflects an estimated market value of \$1,032,802 or \$388.56 per square foot of living area including land, which is above the range established by these most similar comparables. Based on this record, the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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.

Ronald 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: July 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.