



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

APPELLANT: Roger Hohol  
DOCKET NO.: 10-03680.001-R-1  
PARCEL NO.: 02-08-107-030

The parties of record before the Property Tax Appeal Board are Roger Hohol, 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:** \$15,500  
**IMPR.:** \$65,960  
**TOTAL:** \$81,460

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story single family dwelling of frame construction that contains 1,616 square feet of living area. The dwelling is 5 years old. Features of the home include a partial finished basement, central air conditioning, one fireplace and a garage containing 420 square feet of building area. The property is located in Hanover Park, Bloomingdale Township, DuPage County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. The evidentiary documentation to support the overvaluation claim consists of four suggested comparables located from on the same street to one block from the subject. The comparables are two-story dwellings that ranged in age from 4 to 7 years old. The comparables had partial basements, air conditioning and a 420 square foot garage. The comparables contain either 1,616 or 1,976 square feet of living area, respectively. The comparables sold from February 2007 to December 2009 for prices ranging from \$225,000 to \$298,000 or from \$139.23 to \$184.41 per square foot of living area, including land. The subject's assessment of

\$96,930 reflects a market value of \$291,256 using the 2010 three-year average median level of assessments for DuPage County of 32.28% as determined by the Illinois Department of Revenue. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$81,458 to reflect a market value of \$244,766.

The appellant also contends unequal treatment in the assessment process as an alternative basis of the appeal. The appellant is not disputing the subject's land assessment. In support of the inequity argument, the appellant submitted a grid analysis using the same four comparables as used in the overvaluation argument. The comparables have improvement assessments ranging from \$79,570 to \$91,070 or from \$46.09 to \$50.39 per square foot of living area. The subject property has an improvement assessment of \$81,430 or \$50.39 per square foot of living area. Based on this evidence, the appellant requested an alternative reduction in the subject's improvement assessment.

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

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 market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill. Adm. 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 Board finds four comparable sales were submitted for consideration. The Board gave most weight to comparable #3 based on design, location, size, basement and/or other features. This most similar comparable sold for \$225,000 in October 2009. The subject's assessment reflects a market value of \$291,256, which is above this most similar comparable contained in this record. Based on this analysis, the Board finds the subject's estimated market value as reflected by its assessment is excessive. The board of review did not timely submit any evidence in support of the assessment of the subject property or to refute the appellant's arguments as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill. Adm. Code 1910.40(a) & 1910.69(a)). Based on this record the Property Tax Appeal Board

finds the subject's assessment in not reflective of its market value and a reduction is warranted on this basis.

The appellant also contended assessment inequity as one basis of the appeal. The Illinois Supreme Court has held that 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, the Board finds no further reduction is warranted on this basis.

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: December 21, 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.