



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

APPELLANT: Tim McCarty
DOCKET NO.: 11-02444.001-R-3
PARCEL NO.: 09-12-405-009

The parties of record before the Property Tax Appeal Board are Tim McCarty, 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: \$178,000
IMPR: \$485,000
TOTAL: \$663,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a part two-story and part one-story single-family dwelling of frame and masonry construction with approximately 7,306 square feet of living area.¹ The

¹ The assessing officials reported a dwelling size of 7,366 square feet whereas the appellant's appraiser reported a dwelling size of 7,306 square

dwelling was originally constructed in 1927 and extensively remodeled in 1964 with a substantial addition of 4,827 square feet in 1991. Features of the home include a partial basement with finished area, central air conditioning, three fireplaces² and an attached three-car garage. The property has an approximately 19,000 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$2,000,000 as of February 3, 2011. Based on this evidence, the appellant requested a total assessment reflective of the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$1,041,060. The subject's assessment reflects a market value of \$3,140,452 or \$429.85 per square foot of living area, land included, when using the 2011 three year average median level of assessment for DuPage County of 33.15% as determined by the Illinois Department of Revenue.

As to appraisal sales #4 and #5, the board of review noted these properties were not located in Downers Grove Township. The board of review also noted various discrepancies in descriptions and/or adjustments made to the appraisal comparables

In support of its contention of the correct assessment the board of review through the Downers Grove Township Assessor submitted information on three improved comparables sales that occurred between June 2009 and November 2010. The comparables were built between 1996 and 2004. The dwellings range in size from 6,253 to 7,551 square feet of living area and sold for prices ranging from \$448 to \$709 per square foot of living area, including land, rounded.

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

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When

feet. The Board finds that this relatively minor size discrepancy does not prohibit a determination of the correct assessment of the subject property.

² The assessing officials report the dwelling has four fireplaces whereas the appellant's appraiser reported three fireplaces.

market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). 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 Board finds the best evidence of market value to be the appraisal submitted by the appellant with an estimated market value of \$2,000,000 as of February 3, 2011. The board of review comparable sales were newer than the subject dwelling, had all brick exterior construction and were more complex in design being multiple story dwellings from one to three story homes as compared to the subject. The Property Tax Appeal Board gave less weight to the board of review sale comparables. The subject's assessment reflects a market value of \$3,140,452 or \$429.85 per square foot of living area, including land, which is above the appraised value and above two of the three sales presented by the board of review in terms of overall value.

On this record, the Board finds the subject property had a market value of \$2,000,000 as of the assessment date at issue. Since market value has been established the 2011 three year average median level of assessments for DuPage County of 33.15% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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.



Chairman



Member



Member



Member



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: August 22, 2014



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.