



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

APPELLANT: Mark & Laurie Thomson  
DOCKET NO.: 11-02608.001-R-1  
PARCEL NO.: 09-11-234-006

The parties of record before the Property Tax Appeal Board are Mark & Laurie Thomson, the appellants, by attorney George J. Relias of Enterprise Law Group, LLP, in Chicago, 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:** \$83,460  
**IMPR.:** \$261,450  
**TOTAL:** \$344,910

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a part two-story and part one-story single-family dwelling of frame and masonry construction containing 3,303 square feet of living area. The dwelling was constructed in 1995. Features of the home include a full basement, central air conditioning, two fireplaces and a 518 square foot garage. The property has a 9,375 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellants' appeal is based on overvaluation. In support of this argument the appellants submitted information on three comparable sales located in the same neighborhood code assigned by the assessor as the subject property. The comparables are described as part two-story and part-one story or part two-story and part three-story dwellings of frame or brick construction that range in size from 2,607 to 2,990 square feet of living area. The dwellings were constructed from 1990 to 2000. Features of the comparables include a full or partial basement

and a garage ranging in size from 420 to 582 square feet of building area. The comparables sold in August or December 2010 for prices ranging from \$660,000 to \$860,000 or from \$220.74 to \$296.65 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$291,236 which would reflect a market value of approximately \$873,708 or \$264.52 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$357,500 was disclosed. The subject's assessment reflects a market value of \$1,078,431 or \$326.50 per square foot of living area, including land, when applying 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 the appellants' suggested comparables, the board of review reported that the homes differ in size, style, exterior construction and/or quality construction class from the subject. The board of review also reported that appellants' comparable #2 included two adjacent vacant lots for a total land area of 9,375 square feet. In a map, the board of review depicted the location of the subject and both parties' comparables as scattered around the subject property with appellants' comparable #1 depicted as most distant.

The board of review presented information on three comparable sales improved with part two-story and part one-story dwellings of frame and masonry construction that range in size from 3,342 to 3,662 square feet of living area. The dwellings were constructed in 1994 or 1998. Each has the same neighborhood code assigned by the assessor as the subject property. Features of the comparables include a full basement, two of which are partially finished, one or two fireplaces and a garage ranging in size from 566 to 618 square feet of building area. The comparables have sites ranging in size from 10,013 to 15,973 square feet of land area. The comparables sold from May 2009 to June 2010 for prices ranging from \$1,050,000 to \$1,250,000 or from \$298 to \$341 per square foot of living area, including land, rounded.

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

In written rebuttal, counsel for the appellants contended that the sales presented by the board of review support the

appellants' argument that the subject property is overvalued based on its assessment in light of the recent neighborhood sales.

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 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); 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #2 and #3 as these sales occurred in May and July 2009 which are sale dates that are least proximate in time to the assessment date at issue of January 1, 2011. The Board finds the remaining four comparables presented by both parties are most similar to the subject in location, size, style, exterior construction, features, age and/or land area. Due to their similarities to the subject, these four comparables received the most weight in the Board's analysis. These properties also sold most proximate in time to the assessment date at issue having sold between June and December 2010. These four comparables sold for prices ranging from \$660,000 to \$1,060,000 or from \$221 to \$317 per square foot of living area, including land, rounded.

The subject's assessment reflects a market value of \$1,078,431 or \$327 per square foot of living area, including land, rounded, which is above the range established by the best comparable sales in this record. After considering these most comparable sales on this record and considering adjustments for differences, the Board finds the appellants did demonstrate the subject property's assessment to be excessive in relation to its

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market value and a reduction in the subject's assessment is warranted on this record.

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: May 21, 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.