



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

APPELLANT: Maureen Murphy
DOCKET NO.: 11-03998.001-R-1
PARCEL NO.: 09-11-223-025

The parties of record before the Property Tax Appeal Board are Maureen Murphy, the appellant, and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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.: \$378,560
TOTAL: \$462,020

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, part one-story and part three-story dwelling of frame and brick construction with 3,787 square feet of living area. The dwelling was constructed in 2009. Features of the home include a full finished basement, central air conditioning, three fireplaces and a 660 square foot garage. The property has a

9,375 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. In support of these arguments, the appellant submitted information on three comparables located within five blocks of the subject property with both equity and sales data. The comparable dwellings are multi-story homes of brick or brick and frame construction that were built in 2004 or 2009. The homes range in size from 3,058 to 4,041 square feet of living area and feature basements, central air conditioning, two or three fireplaces and garages ranging in size from 400 to 543 square feet of building area. The properties have improvement assessments ranging from \$263,760 to \$351,330 or from \$86.25 to \$93.53 per square foot of living area. These properties sold between July 2008 and June 2010 for prices ranging from \$1,037,500 to \$1,220,000 or from \$301.91 to \$370.36 per square foot of living area, including land.

Based on this evidence, the appellant requested an improvement assessment of \$333,207 or \$87.99 per square foot of living area for a total assessment of \$416,667 which would reflect a market value of approximately \$1,250,000 or \$330.08 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$462,020. The subject property has an improvement assessment of \$378,560 or \$99.96 per square foot of living area. The subject's total assessment reflects a market value of \$1,393,725 or \$368.03 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.

In rebuttal, the board of review submitted a memorandum from the township assessor which addressed adjustments to the comparables of both parties for differences from the subject in garage size, fireplaces, bathrooms, half baths and/or fixtures, which were based on the individual components in the cost approach to value that were used to calculate the original assessments for the subject and the comparables. Those "adjusted" improvement assessments range from \$91 to \$107 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three comparables with equity data and four additional comparables with sales data. The equity comparables consist of multi-story dwellings of frame or frame and brick construction that were built between 2003 and 2005. The homes range in size from 3,079 to 3,126 square feet of living area. These properties have improvement assessments ranging from \$300,600 to \$311,130 or from \$97.63 to \$100.14 per square foot of living area.

As to the market value evidence, the board of review submitted information on four sales of multi-story homes of frame or brick construction that were built between 2003 and 2009 with one home having been remodeled in 2005. The homes range in size from 3,332 to 4,379 square feet of living area. The properties sold between November 2009 and September 2010 for prices ranging from \$1,350,000 to \$1,760,000 or from \$392.78 to \$414.12 per square foot of living area, including land.

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

Conclusion of Law

The taxpayer initially contends assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted based on alleged lack of assessment uniformity.

The parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The comparables were similar in location, design, age, size and/or features to the subject property. These six equity comparables had improvement assessments that ranged from \$86.25 to \$100.14 per square foot of living area. The subject's improvement assessment of \$99.96 per square foot of living area falls within the range established by the equity comparables in this record and appears justified given the subject's larger

finished basement when compared to each of the comparables. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The appellant also 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. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The comparables were all similar to the subject in location, design, age, size and/or features. These similar comparables sold between July 2008 and September 2010 for prices ranging from \$1,037,500 to \$1,760,000 or from \$301.91 to \$414.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,393,725 or \$368.03 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears justified given the subject's date of construction of 2009 as compared to several of the comparable sales. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

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. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mario M. Lino

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: January 23, 2015

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.