



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

APPELLANT: Bryan Mulhern
DOCKET NO.: 11-03999.001-R-1
PARCEL NO.: 09-11-404-002

The parties of record before the Property Tax Appeal Board are Bryan Mulhern, 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: \$55,640
IMPR.: \$67,270
TOTAL: \$122,910

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 one-story dwelling of brick construction with 1,432 square feet of living area. The dwelling was constructed in 1962. Features of the home include a partial basement with finished area, central air conditioning and a one-car garage. The property has a 6,250 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 one frame comparable located two blocks from the subject with of both equity and sales evidence.¹ The comparable is a one-story dwelling that was built in 1950 with renovations in 1978, 1979 and 2010. The home contains 1,216 square feet of living area and has a 400 square foot garage. The property has an improvement assessment of \$47,480 or \$39.05 per square foot of living area. The property sold in June 2010 for \$270,000 or \$222.04 per square foot of living area, including land.

Based on this comparable, the appellant requested an improvement assessment reduction to \$44,360 or \$30.98 per square foot of living area or a total assessment of \$100,000 for a market value of approximately \$300,000 or \$209.50 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 \$122,910. The subject property has an improvement assessment of \$67,270 or \$46.98 per square foot of living area. The subject's assessment also reflects a market value of \$370,769 or \$258.92 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 township assessor contended that the appellant's comparable was of lesser quality construction of frame exterior construction as compared to the subject's brick construction. In addition, this comparable lacked a basement and had fewer bathrooms than the subject.

In support of its contention of the correct assessment the board of review submitted information on three comparables with both equity and sales data. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

¹ The rules of the Property Tax Appeal Board recommend that not less than three comparable properties be submitted for both equity and recent sales comparable data. (See 86 Ill.Admin.Code §1910.65(b) & (c)(4)).

The taxpayer 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.

The parties presented a total of four equity comparables to support their respective positions before the Property Tax Appeal Board. The Board finds the best evidence of assessment equity to be the board of review comparables. The Board has given reduced weight to the appellant's comparable as this property differs in foundation when compared to the subject's partial basement foundation with finished area. The board of review's comparables had improvement assessments that ranged from \$45,050 to \$65,240 or from \$36.69 to \$53.70 per square foot of living area. The subject's improvement assessment of \$67,270 or \$46.98 per square foot of living area falls within the range established by the best comparables in this record. 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 on grounds of lack of assessment uniformity.

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 provided four comparable sales to support their contentions before the Board. The Board has given the appellant's comparable sale reduced weight due to its lack of a basement when compared to the subject. The Board finds the best evidence of market value to be the board of review comparable

sales. These comparables were similar to the subject in age, size, design, foundation and/or features. The comparables sold between March and July 2010 for prices ranging from \$343,100 to \$420,000 or from \$278.94 to \$342.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$370,769 or \$258.92 per square foot of living area, including land, which is below the range established by the best comparable sales on a per-square-foot basis and within the range of the best comparables in terms of overall value. 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.



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: January 23, 2015



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.