



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

APPELLANT: John Ballin
DOCKET NO.: 12-03262.001-R-1
PARCEL NO.: 09-12-206-019

The parties of record before the Property Tax Appeal Board are John Ballin, the appellant, by attorney Eli R. Johnson of Robert H. Rosenfeld & Associates, LLC 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: \$222,060
IMPR: \$328,040
TOTAL: \$550,100

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 2012 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 1.5-story dwelling of brick exterior construction with 3,666 square feet of living area. The dwelling was constructed in 1927. Features of the home include a full basement with finished area, central air conditioning, three fireplaces and a 441 square foot

garage. The property has a 30,000 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 information on three comparable sales. Based on this evidence, the appellant requested a total assessment of \$550,103 which would reflect a market value of approximately \$1,650,309 or \$450.17 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 \$591,630. The subject's assessment reflects a market value of \$1,775,600 or \$484.34 per square foot of living area, land included, when using the 2012 three year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, the board of review contended that only appellant's comparable #2 was located in the same neighborhood code assigned by the assessor as the subject property. In addition, the board of review noted various additions and/or differing dates of construction of the comparables when compared to the subject.

In support of its contention of the correct assessment the board of review through the Downers Grove Township Assessor submitted information on five comparable sales, four of which were located in the same neighborhood code as the subject property. 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 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 parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's

comparable #3 as this dwelling is substantially newer than the subject and is also substantially larger than the subject dwelling. The Board has given little weight to board of review comparables #4 and #5 as these sales occurred in April 2010 and October 2010, dates more remote in time from the valuation date at issue of January 1, 2012 and thus, less likely to be indicative of the subject's market value as of the assessment date.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with board of review comparable sales #1, #2 and #3. These most similar comparables sold between June 2011 and June 2012 for prices ranging from \$373 to \$434 per square foot of living area, including land, rounded. The subject's assessment reflects a market value of \$484 per square foot of living area, including land, rounded, which is above the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request is warranted.

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: April 24, 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.