



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

APPELLANT: James Oles  
DOCKET NO.: 12-03492.001-R-1  
PARCEL NO.: 09-12-131-004

The parties of record before the Property Tax Appeal Board are James Oles, the appellant, by attorney Michael R. Davies, of Law Offices of Michael R. Davies, Ltd. in Oak Lawn; 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:** \$232,650  
**IMPR:** \$406,850  
**TOTAL:** \$639,500

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 one-story dwelling of stucco construction with 5,504 square feet of living area<sup>1</sup>. The dwelling was constructed in 1900 with

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<sup>1</sup> The Board finds the best evidence of the subject's dwelling size was submitted by the board of review, which included the subject's property

additions in 1961, 1998 and 2011. Features of the home include a full basement with 75% finished area, central air conditioning, five fireplaces with one non-functioning and a 576 square foot detached garage. The property has approximately 26,507 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 of the subject property. The appraisal report conveyed an estimated market value of \$1,750,000 as of January 1, 2011, using the sales comparison approach to value.

Based on this information, the appellant requested the subject's assessment be reduced to \$583,333.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$639,500. The subject's assessment reflects a market value of \$1,919,268 or \$348.70 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 support of its contention of the correct assessment the board of review submitted information on six comparable sales.

#### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

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record card. The board of review originally reported the living area as 5,305 square feet, but the subject property was re-measured on 12/20/11 and a schematic drawing was included with the property record card depicting 5,504 square feet of living area. The appellant's appraisal shows 5,110 square feet of living area but did not include a schematic drawing to support the contention of size.

The Board gave no weight to the value conclusion contained in the appraisal submitted by the appellant. The appraiser misidentified the size of the subject's dwelling. This undermines the adjustment process and ultimate value conclusion. However, the Board will examine the raw sales data contained in this record, including the sales in the appellant's appraisal.

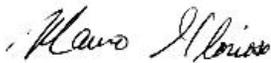
The parties submitted nine sale comparables for the Board's consideration. The Board gave no weight to the board of review comparables #5 and #6. These were a vacant land sale or tear-down sale that represents vacant land value. The Board finds the best evidence of market value is the appellant's comparables #1 through #3 and board of review comparable sales #1 through #4. The appellant's comparables were more similar in size when compared to the subject, but sold in 2010. The board of review comparables sold more proximate to the January 1, 2012 assessment date, but are smaller in dwelling size when compared to the subject. These comparable sales sold for prices ranging from \$1,300,000 to \$1,900,000 or from \$259.02 to \$567.51 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,919,268 or \$348.70 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment 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.

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Chairman



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Member



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Member

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Member



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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



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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.