



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

APPELLANT: Craig & Jennifer Boggs  
DOCKET NO.: 13-03874.001-R-1  
PARCEL NO.: 09-02-413-016

The parties of record before the Property Tax Appeal Board are Craig & Jennifer Boggs, the appellants, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, P.C., in Chicago; 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: \$ 140,430**  
**IMPR.: \$ 389,650**  
**TOTAL: \$ 530,080**

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2013 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 single family dwelling of brick construction that has 4,975 square feet of living area. The dwelling was built in 1997. Features of the home include a full basement that is 75%

finished, central air conditioning, four fireplaces and a 679 square foot garage. The subject property has a 16,385 square foot site. The subject property is located in Downers Grove Township, DuPage County.

The appellants submitted evidence before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of the inequity argument, the appellants submitted limited information on three comparables with varying degrees of similarity when compared to the subject. The comparables have improvement assessments ranging from \$350,080 to \$359,440 or from \$73.28 to \$74.09 per square of living area. The subject property has an improvement assessment of \$389,650 or \$78.32 per square foot of living area.

Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$530,080. In support of its assessment, the board of review submitted information on five assessment comparables prepared by the township assessor. The comparables had varying degrees of similarity when compared to the subject. The comparables have improvement assessments ranging from \$342,190 to \$406,970 or from \$81.76 to \$84.48 per square foot of living area. Utilizing the modified cost approach used to calculate assessments, the assessor adjusted the comparables for differences to the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

#### **Conclusion of Law**

The taxpayer contends assessment inequity as the 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); Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). 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 appellants did not meet this

burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted eight suggested assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellants. Comparable #1 is somewhat older in age than the subject and comparables #2 and #3 are part three-story design, dissimilar to the subject. The Board also gave less weight to comparables #2 and #3 submitted by the board of review due to their smaller dwelling sizes when compared to the subject. The Board finds the three remaining comparables submitted by the board of review are most similar when compared to the subject in location, design, age, size and features. They have improvement assessments ranging from \$372,460 to \$406,970 or from \$81.76 to \$84.48 per square foot of living area. The subject has an improvement assessment of \$389,650 or \$78.32 per square foot of living area, which falls below the range established by the most similar assessment comparables contained in this record on a per square foot basis. 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

*Klaus Albino*

\_\_\_\_\_  
Member

*[Signature]*

\_\_\_\_\_  
Member

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Member

*Jerry White*

\_\_\_\_\_  
Acting 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: July 24, 2015

*[Signature]*

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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.