



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

APPELLANT: John Egan  
DOCKET NO.: 15-06559.001-R-1  
PARCEL NO.: 09-32-305-019

The parties of record before the Property Tax Appeal Board are John Egan, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC in Chicago; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$111,000  
**IMPR.:** \$96,840  
**TOTAL:** \$207,840

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 2015 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 is improved with a one-story dwelling of brick construction with 2,003 square feet of living area. The dwelling was constructed in 1973. Features of the home include a partial unfinished basement, central air conditioning, two fireplaces and an attached garage/hangar with 2,304 square feet of building area. The property is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with two one-story dwellings and a part one-story and part two-story dwelling of frame or brick construction that range in size from 2,377 to 2,688 square feet of living area. The dwellings were constructed in 1969 and 1970. Each comparable has a partial or full unfinished basement, central air conditioning and a garage/hangar that range in size from

1,599 to 1,880 square feet of building area. Two comparables have one or two fireplaces.<sup>1</sup> These comparables have improvement assessments ranging from \$84,890 to \$106,460 or from \$35.67 to \$44.23 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$79,792 or \$39.84 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$207,840. The subject property has an improvement assessment of \$96,840 or \$48.35 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables that were improved with one-story dwellings that range in size from 2,062 to 2,302 square feet of living area. The dwellings were constructed from 1961 to 1986. Two comparables have a full or partial unfinished basement, each comparable has central air conditioning, two comparables each have one fireplace, two comparables have a garage/hangar with 1,599 and 1,880 square feet of building area, and one comparable has a garage with 560 square feet of building area. The comparables have improvement assessments ranging from \$99,440 to \$111,000 or from \$48.22 to \$48.41 per square foot of living area.

### **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). 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 submitted information on six comparables in support of their respective positions. The Board gives less weight to appellant's comparable #3 as this property differed from the subject dwelling in style and was also significantly larger than the subject dwelling. The remaining comparables submitted by the parties were similar to the subject property in location and were improved with dwellings similar to the subject in size and style. These comparables had varying degrees of similarity to the subject dwelling in features with the exception each comparable had a smaller garage/hangar, which would require an upward adjustment. Five of the comparables have either no fireplace or one fireplace, inferior to the subject's two fireplaces, which would require an upward adjustment. Additionally, board of review comparable #1 had no basement and was significantly older than the subject property, which would require and upward adjustment. These comparables have improvement assessments that range from \$84,890 to \$111,000 or from \$35.67 to \$48.41 per square foot of living area. The subject's improvement assessment of \$96,840 or \$48.35 per square foot of living area falls within the range established by the best comparables in this record. The subject's improvement assessment is well supported when considering the differing features between the subject property and the comparables. Based on this record the Board finds the appellant did not demonstrate with clear and convincing

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<sup>1</sup> The descriptive information for the comparables was submitted by the board of review.

evidence that the subject's improvement was inequitably assessed and 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Acting Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

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: February 20, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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