



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

APPELLANT: Jacob Guffey  
DOCKET NO.: 16-06566.001-R-1  
PARCEL NO.: 05-10-407-016

The parties of record before the Property Tax Appeal Board are Jacob Guffey, the appellant, by attorney David C. Dunkin of Saul Ewing Arnstein & Lehr LLP 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 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:** \$42,050  
**IMPR.:** \$87,000  
**TOTAL:** \$129,050

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 2016 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 1.5-story single-family dwelling of frame construction with 1,450 square feet of living area. The dwelling was constructed in 1917 and features an unfinished basement, central air-conditioning, a fireplace, and a 400-square foot detached garage. The dwelling is located in Glen Ellyn, Milton Township, DuPage County.

Attorney Erik Vander Weyden of appellant's law firm appeared before the Property Tax Appeal Board on behalf of the appellant contending assessment inequity as the basis of the appeal. In support of this argument, Mr. Vander Weyden submitted information on five comparables properties located from .01 to .67 of a mile from the subject property and having the same neighborhood code as the subject. The comparables consist of 1.5-story single-family dwellings of frame or frame and masonry construction built from 1917 to 1950. The comparables range in size from 1,534 to 2,271 square feet of living area. Each comparable has a basement, two with

finished area, and central air-conditioning. Four comparables each have one fireplace and four comparables each have a two-car garage ranging in size from 440 to 576 square feet of building area. One comparable has a 733-square foot carport.<sup>1</sup>

At hearing, Mr. Vander Weyden argued that the five comparables he submitted are all located in close proximity to the subject. Their improvement assessments range from \$59.94 to \$63.26 per square foot of living area while the subject is assessed at \$72.04 per square foot of living area. He contended that the quadrennial runs from 2015 to 2018 and that the subject property experienced a mid-quadrennial increase from its 2015 assessment from \$119,500 to \$146,510 for the 2016 tax year at issue. This increase is not in line with appellant's comparables and so, based on this evidence, he requested a reduction in the subject's improvement assessment to \$87,000 or \$60.00 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 \$146,510. The subject property has an improvement assessment of \$104,460 or \$72.04 per square foot of living area.

Matthew Rasche appeared on behalf of the board of review. In his opening argument, Mr. Rasche stated it was the assessor's job to assess to the median and that was done for the subject property. In support of its contention of the correct assessment, Mr. Rasche called Luke Wiesbrock, deputy assessor for Milton Township, as his witness. Mr. Wiesbrock testified that he had prepared the five comparables presented in this case. The comparables are located from .03 to .53 of a mile of the subject and have the same neighborhood code as the subject. They consist of 1.5-story single-family dwellings of frame, masonry or frame and masonry construction. The dwellings were built from 1916 to 1952 and range in size from 1,300 to 1,684 square feet of living area. The comparables each have a finished basement and central air-conditioning. Three of the comparables each have one fireplace. The remaining comparables each have a one-car or two-car garage ranging in size from 178 to 484 square feet of building area, one of which is a basement garage. The comparables have improvement assessments ranging from \$98,100 to \$147,970 or from \$75.46 to \$87.87 per square foot of living area. The board of review submitted a grid analysis and property record cards for both the board of review's comparables and the appellant's comparables. The assessment information on the grid analysis and property record cards is for the 2017 assessment year.

Mr. Wiesbrock further testified that the board of review's comparables have the same condition, desirability and utility as the subject and were similar to the subject in age, style, and location. He noted that all of the board of review comparables have finished basements, dissimilar to the subject. Upon questioning by the hearing officer, Mr. Wiesbrock testified a finished basement would warrant a higher improvement assessment than a house with an unfinished basement.

Mr. Wiesbrock testified that the subject property sold in June 2015 for \$496,000. This sale price would have been picked up for the 2015 assessment and, after applying the positive factor of 4.82 put on the entire township for the 2016 tax year by the supervisor of assessment, the property was

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<sup>1</sup> Additional evidence regarding distance from the subject and number of fireplaces was gleaned from a grid analysis and property record cards submitted by the board of review.

currently assessed at a lower value than the purchase price.<sup>2</sup> Mr. Wiesbrock also testified that the subject property's 2016 improvement assessment was lowered from \$108,810 to \$104,460 by the board of review.<sup>3</sup>

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). 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties presented data on ten suggested comparables for the Board's consideration. The Board gave less weight to board of review comparables, all of which have finished basements, superior to the subject. Further, comparables #3 and #4 are newer dwellings compared to the subject and comparable #3 has a basement garage, dissimilar to the subject. Moreover, the 2017 assessment information is not responsive to the 2016 assessment year at issue in this matter.

The Board finds that appellant's comparables, while having varying degrees of similarity to the subject property, are the best comparables contained in the record. These comparables had improvement assessments ranging from \$92,540 to \$143,660 or from \$59.94 to \$63.26 per square foot of living area. The subject's improvement assessment of \$104,460 or \$74.35 per square foot of living area falls within the range established by most similar comparables contained in this record. After considering adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is not supported and a reduction is warranted.

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<sup>2</sup> Using the DuPage County 2016 equalization factor of 33.29%, the property had an estimated market value of \$440,102 based on its total assessment of \$146,510.

<sup>3</sup> Upon further review of the evidence, the Board finds that \$108,810 is the 2017 improvement assessment amount.

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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



Member



Member



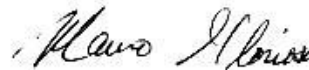
Member

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: July 21, 2020



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

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