



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

APPELLANT: Scott A. Root  
DOCKET NO.: 17-05626.001-R-1  
PARCEL NO.: 09-20-207-021

The parties of record before the Property Tax Appeal Board are Scott A. Root, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher, 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:** \$49,510  
**IMPR.:** \$46,680  
**TOTAL:** \$96,190

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 2017 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 one-story dwelling of frame exterior construction with 1,200 square feet of living area. The dwelling was constructed in 1965. Features of the home include a partial unfinished basement, central air conditioning, two fireplaces and a 484 square foot garage. The property has a 10,947 square foot site and 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 limited information on three equity comparables located in the same neighborhood code assigned by the assessor as the subject. The comparables consist of one-story dwellings of frame exterior construction that were built in either 1965 or 1966; comparables #1 and #3 have reported newer effective ages of 1986 and 2004, respectively. The homes range in size from 1,344 to 1,640 square feet of living area. Two

comparables have partial basements; comparable #2 has no basement. The properties have garages of either 440 or 520 square feet of building area. The appellant provided no data on air conditioning and/or fireplace amenities for the properties. The comparables have improvement assessments ranging from \$47,970 to \$55,600 or from \$33.90 to \$35.69 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$41,436 or \$34.53 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 \$96,190. The subject property has an improvement assessment of \$46,680 or \$38.90 per square foot of living area.

In response to the appellant's evidence, the board of review submitted documentation prepared by the township assessor's office. The assessor noted that appellant's comparables #1 and #3 are each more than 400 square feet larger than the subject dwelling and appellant's comparable #2, while also larger than the subject, does not have a basement.

In support of its contention of the correct assessment, the board of review through the assessor submitted information on three equity comparables located in the same neighborhood code as the subject property. Each comparable consists of a one-story dwelling of frame exterior construction that was built in 1967 or 1968. The homes each contain 1,200 square feet of living area and feature partial unfinished basements, central air conditioning and a garage ranging in size from 312 to 520 square feet of building area. The comparables have improvement assessments ranging from \$45,500 to \$49,260 or from \$37.92 to \$41.05 per square foot of living area. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables due to differences in dwelling size and/or foundation when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be the board of review comparables which are similar in location and age along with being identical in design, size and foundation. These comparables had improvement assessments that ranged from \$45,500 to \$49,260 or from \$37.92 to \$41.05 per square foot of living area. The subject's improvement assessment of \$46,680 or \$38.90 per square foot of living area falls within the range established by the best

comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing 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(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

AGENCY

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