



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

APPELLANT: Rhonda Goergen  
DOCKET NO.: 17-05628.001-R-1  
PARCEL NO.: 09-07-106-021

The parties of record before the Property Tax Appeal Board are Rhonda Goergen, 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:** \$94,590  
**IMPR.:** \$149,800  
**TOTAL:** \$244,390

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 part two-story and part one-story dwelling of frame exterior construction with 3,055 square feet of living area. The dwelling was built in 1975 with an addition built in 2007. Features of the home<sup>1</sup> include a partial basement that is 25% finished, central air conditioning, a fireplace and a 960-square foot garage. The property has a 16,215 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, none of which is located in the same neighborhood code as the subject property. The comparables consist of part two-story and part one-story dwellings of frame or frame and

---

<sup>1</sup> Descriptive information for the subject and appellant's three equity comparables was drawn in part from the board of review's submissions of property record cards and grid analyses.

masonry exterior construction that were built from 1968 to 1976 with the oldest dwelling having a reported effective age of 2008. The dwellings range in size from 2,368 to 2,487 square feet of living area. One comparable has a full unfinished basement and two comparables each have partial unfinished basements. Two comparables have central air conditioning. Each home has a fireplace and a garage ranging in size from 400 to 625 square feet of building area. The appellant's comparables have improvement assessments ranging from \$81,700 to \$92,580 or from \$32.85 to \$39.09 per square foot of living area. The appellant requested the improvement assessment be reduced to \$107,658 or \$35.24 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 \$244,390. The subject property has an improvement assessment of \$149,800 or \$49.03 per square foot of living area.

In response to the appellant's appeal the board of review submitted a memorandum from the township assessor's office noting differences between the subject dwelling and the appellant's three comparables in that each is a smaller dwelling, two have smaller basements, each lacks finished basement area, one of the comparables lacks air conditioning and each comparable has a smaller garage than the subject.

In support of its contention of the correct assessment the board of review submitted an area map, property record cards and a grid analysis along with three equity comparables. Comparable #1 is located within the same neighborhood code as the subject property. The comparables consist of part two-story and part one-story frame dwellings that were built from 1956 to 1967 with reported effective ages ranging from 2001 to 2011. The dwellings range in size from 2,581 to 3,150 square feet of living area and feature full or partial basements, one of which is 75% finished. Each home has central air conditioning and a garage ranging in size from 308 to 525 square feet of building area. Two of the comparables each have a fireplace. The comparables have improvement assessments ranging from \$138,380 to \$145,500 or from \$46.19 to \$53.86 per square foot of living area.

Based on this evidence and argument, 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 information on a total of six suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables due to their dissimilar

dwelling size, basement size, basement finish, garage size and/or other features when compared to the subject property.

The Board finds the board of review comparables were more similar to the subject in age/effective age, dwelling size, design and several features. These comparables had improvement assessments ranging from \$138,380 to \$145,500 or from \$46.19 to \$53.86 per square foot of living area. The subject's improvement assessment of \$149,800 or \$49.03 per square foot of living area falls within the range established by the best comparables in this record on a per-square-foot basis although the overall improvement assessment for the subject is higher which is logical given that the subject is larger than each of the comparables presented by the board of review. After considering adjustments to the best comparables in the record for differences, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Rhonda Goergen, by attorney:  
Brian S. Maher  
Weis, DuBrock, Doody & Maher  
1 North LaSalle Street  
Suite 1500  
Chicago, IL 60602-3992

COUNTY

DuPage County Board of Review  
DuPage Center  
421 N. County Farm Road  
Wheaton, IL 60187