



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

APPELLANT: Zina O'Callaghan  
DOCKET NO.: 17-05649.001-R-1  
PARCEL NO.: 09-18-206-017

The parties of record before the Property Tax Appeal Board are Zina O'Callaghan, 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:** \$40,620  
**IMPR.:** \$37,000  
**TOTAL:** \$77,620

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 is improved with a 1-story dwelling of frame exterior construction with 960 square feet of living area. The dwelling was constructed in 1952. The home features a 280 square foot garage. The property has a 13,543 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, two of which are located on same street as the subject but in different neighborhood codes than the subject. The comparables are described as either a one story, a part 1-story and a part 1.5-story, or a part 2-story and a part 1-story dwelling of frame exterior construction ranging in size from 1,225 to 1,804 square feet of living area. The dwellings were originally built from 1918 to 1940. Two comparables have basements with finished area. Two

comparables each have a fireplace. One comparable has a 440 square foot garage.<sup>1</sup> The comparables have improvement assessments ranging from \$38,160 to \$60,410 or from \$26.15 to \$33.48 per square foot of living area. Based on this evidence, the appellant 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 \$77,620. The subject property has an improvement assessment of \$37,000 or \$38.54 per square foot of living area.

In response to the appellant's evidence, the board of review argued through the township assessor that the appellant's comparables are older, larger dwellings with older effective ages and two being different style homes.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located on the same street as the subject. The comparables consist of 1-story dwellings of frame exterior construction containing either 864 or 960 square feet of living area. The dwellings were constructed in 1956 or 1957. One comparable has central air conditioning and each comparable has a garage ranging in size from 352 to 528 square feet of building area. The comparables have improvement assessments ranging from \$35,260 to \$40,420 or from \$40.81 to \$42.62 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 appellant 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 six equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables due to their dissimilar style, age, dwelling size and/or differences in features such as basements and garages when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables as they are more similar to the subject in location, dwelling size, design, age and features except for one has central air conditioning and each comparable has a larger garage feature. The comparables have improvement assessments ranging from \$35,260 to \$40,420 or from \$40.81 to \$42.62 per square foot of living area. The subject has an improvement assessment of \$37,000 or \$38.54 per square foot of living area, which falls within the overall price range established by the

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<sup>1</sup> Some descriptive information of the appellant's comparables was drawn from evidence provided by the board of review.

best comparables in the record and below the range on a per square foot basis. After considering adjustments to the comparables for differences including features such as central air conditioning and garages when compared to the subject, the Board finds the subject's improvement assessment is supported. 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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