



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

APPELLANT: Eric Brands  
DOCKET NO.: 17-05660.001-R-1  
PARCEL NO.: 05-14-212-001

The parties of record before the Property Tax Appeal Board are Eric Brands, 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:** \$47,660  
**IMPR.:** \$106,910  
**TOTAL:** \$154,570

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 ranch style dwelling of frame exterior construction with 1,822 square feet of living area. The dwelling was constructed in 1950. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and a 473 square foot garage. The property has a 10,840 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of the inequity claim, the appellant submitted three equity comparables located within the same neighborhood code as the subject. The comparables are described as ranch style dwellings of frame or masonry exterior construction that were built in 1954 or 1958. The dwellings range in size from 1,186 to 1,592 square feet of living area. Features of each comparable include a basement with one having finished area. Two comparables each have

central air conditioning, one or two fireplaces and a one-car or a two-car garage with either 273 or 528 square feet of building area.<sup>1</sup> The comparables have improvement assessments ranging from \$63,800 to \$83,800 or from \$52.63 to \$56.16 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 subject's final assessment of \$154,570. The subject property has an improvement assessment of \$106,910 or \$58.67 per square foot of living area.

In response to the appellant's evidence, the board of review, through the township assessor, critiqued the appellant's comparables noting comparable #1 only has a one-car garage, comparable #2 has an unfinished basement and is 636 square feet smaller when compared to the subject and comparable #3 was demolished in 2017.

In support of the subject's assessment, the board of review submitted information on four equity comparables located within the same neighborhood code as the subject. The comparables are described as ranch style dwellings of frame exterior construction that were built from 1950 to 1964. The dwellings range in size from 1,828 to 2,075 square feet of living area. The comparables each have a basement that is partially finished, central air conditioning and one fireplace. Three comparables each have a one-car or a two-car garage ranging in size from 396 to 504 square feet of building area. Comparable #4 has a two-car basement garage. The comparables have improvement assessments ranging from \$119,150 to \$129,700 or from \$58.79 to \$70.03 per square foot of living area. The board of review also submitted a location map of the subject and both parties' comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant argued 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 failed to meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains seven equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #1 and board of review comparable #1 as both have a one-car garage in contrast to the subject's two-car garage. The Board also gave less weight to appellant's comparables #2 and #3 due to their smaller dwelling sizes and/or unfinished basements when compared to the subject. The Board finds the board of review comparables #2 through #4 are more similar when compared to the subject in location, design, age, dwelling size and features. The comparables have improvement assessments ranging from \$119,150 to

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<sup>1</sup> The grid analysis of the appellant's comparables lacked descriptive information which was drawn from evidence provided by the board of review.

\$129,700 or from \$59.50 to \$70.03 per square foot of living area. The subject property has an improvement assessment of \$106,910 or \$58.67 per square foot of living area, which falls below the range established by the best equity comparables contained in the record. After considering adjustments to the comparables for any differences when compared to the subject, 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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