



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

APPELLANT: Jacob Guffey  
DOCKET NO.: 17-05890.001-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:** \$43,800  
**IMPR.:** \$100,000  
**TOTAL:** \$143,800

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 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 one full bathroom and one half-bathroom, 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 six comparable properties located from .11 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 construction built from 1901 to 1948. The comparables range in size from 1,502 to 1,751 square feet of living

area. Each comparable has a basement, four with finished area, and a garage ranging in size from 280 to 733 square feet of building area. The comparables have one to three full bathrooms and four comparables also have one half-bathroom. Four comparables have central air-conditioning and four comparables have a fireplace.<sup>1</sup>

At hearing, Mr. Vander Weyden argued that the six comparables he submitted are all located in very close proximity to the subject. Their improvement assessments range from \$58.36 to \$66.96 per square foot of living area while the subject is assessed at \$75.04 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 \$152,610 for the 2017 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 \$91,437 or \$63.06 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 \$152,610. The subject property has an improvement assessment of \$108,810 or \$75.04 per square foot of living area.

Matthew Rasche appeared on behalf of the board of review. 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 1941 and range in size from 1,281 to 1,684 square feet of living area. The comparables each have a finished basement, central air-conditioning and a garage ranging in size from 352 to 484 square feet of building area. The comparables have one to three full bathrooms and four comparables also have one half-bathroom. Three comparables each have one fireplace. 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.

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, although all of the board of review's comparables have finished basements, dissimilar when compared to the subject. He testified that the subject was actually assessed below the median of the board of review comparables. On cross-examination, Mr. Vander Weyden asked Mr. Wiesbrock if dwellings having finished basements, more bathrooms and more square footage would have the same condition, utility and desirability as the subject and if those superior attributes would be reflected in higher improvement assessments than a dwelling not having those attributes. Mr. Wiesbrock stated that those features would be considered in the improvement assessment.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

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

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 eleven suggested comparables for the Board's consideration, all of which have varying degrees of similarity to the subject, and nine of which have finished basement areas, superior to the subject. The Board gave less weight to appellant's comparables #2, #3, #4 and #6 and board of review's comparables #2 though #5, all of which have more full bathrooms and/or half-bathrooms, compared to the subject.

The Board finds that appellant's comparables #1 and #5 and board of review comparable #1 are the best comparables contained in the record and are similar to the subject in bathroom count, location, size and most features. These comparables had improvement assessments ranging from \$98,100 to \$100,640 or \$62.43, \$64.33 and \$75.46 per square foot of living area, respectively. The subject's improvement assessment of \$108,810 or \$75.04 per square foot of living area falls above the range established by the most similar comparables contained in this record on an overall basis but within the range on a per square foot basis which is logical given board of review comparable #1's smaller square footage when compared to the subject. After considering adjustments to the comparables for differences from the subject such as basement finish, the Board finds a reduction in the subject's assessment is 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



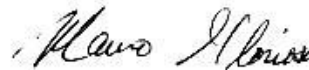
Member

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

Jacob Guffey, by attorney:  
David C. Dunkin  
Saul Ewing Arnstein & Lehr LLP  
161 North Clark  
Suite 4200  
Chicago, IL 60601

COUNTY

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