



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

APPELLANT: Jessica Disborough
DOCKET NO.: 18-05244.001-R-1
PARCEL NO.: 09-07-203-011

The parties of record before the Property Tax Appeal Board are Jessica Disborough, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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: \$63,580
IMPR.: \$238,310
TOTAL: \$301,890

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 2018 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 two-story dwelling of frame exterior construction with 3,442 square feet of living area. The dwelling was constructed in 2015. Features of the home include an unfinished basement, central air conditioning, a fireplace and a garage with 588 square feet of building area. The property has a 7,755 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant contends overvaluation and contention of law as the bases of the appeal. In support of the overvaluation argument, the appellant submitted information on three comparable sales located in the same assessment neighborhood as the subject.¹ The comparables have lots ranging in size from 7,802 to 9,986 square feet of land area and are improved with two-story dwellings of frame exterior construction ranging in size from 3,472 to 3,672 square feet of living

¹ Descriptive data for the comparables was derived from the appellant's and the board of review's submissions.

area. The dwellings were built from 2016 to 2018. The comparables each have a basement, with one being 75% finished, central air conditioning, one fireplace and a garage ranging in size from 440 to 512 square feet of building area. The properties sold from June 2016 to April 2018 for prices ranging from \$847,249 to \$912,500 or from \$244.02 to \$253.75 per square foot of living area, land included. Based on the overvaluation argument, the appellant requested the subject's assessment be reduced to \$284,106 reflecting a market value of \$852,319 or \$247.62 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

As to the contention of law argument, the appellant asserted that the DuPage County Board of Review issued a decision reducing the subject's 2017 assessment to \$290,500. The appellant argued that pursuant to section 16-80 of the Property Tax Code (35 ILCS 200/16-80) the assessment should remain the same for the remainder of the general assessment period. The appellant also noted the subject property is owner occupied. The appellant contends that the requirements of section 16-80 have been met but the 2017 board of review decision had not been rolled over to the 2018 assessment.²

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$325,720. The subject's assessment reflects a market value of \$978,726 or \$284.35 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for DuPage County of 33.28% as determined by the Illinois Department of Revenue. The board of review submission indicated that the first year of the general assessment period for the subject property was 2015. It also stated that an equalization factor of 1.0392 was applied in the 2018 tax year.

In response to the appeal, the board of review argued appellant's comparables #1 and #3 received a 10% negative adjustment to the land value for location³ and comparables #2 and #3 have less amenities when compared to the subject.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales provided by the township assessor that were located within the same assessment neighborhood as the subject. These properties have sites that range in size from 6,600 to 10,072 square feet of land area. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 3,378 to 3,853 square feet of living area. The dwellings were built in 2015 or 2016. The comparables have basements, with three being 100% finished, central air conditioning, one fireplace and garages ranging in size from 418 to 711 square feet of building area. The sales occurred from January to August 2016 for prices ranging from \$870,620 to \$1,514,244 or from \$257.73 to \$409.03 per square foot of living area. A map depicting the locations of both parties' comparables in relation to the subject was submitted. Based on this evidence, the board of review requested no change to the subject's assessment.

² The appellant submitted the final written decision from the DuPage County Board of Review for the 2017 assessment year that reduced the subject's assessment from \$312,070 to \$290,500. In addition, the appellant submitted a printout of the 2017 tax bill which shows a homestead exemption was applied.

³ The board of review did not provide any corroborating market evidence to support this claim.

Conclusion of Law

The appellant based this appeal in part upon a contention of law that the subject's 2018 assessment should reflect the subject's 2017 assessment as established by the DuPage County Board of Review, subject to the Downers Grove Township equalization factor of 1.0392 applied in tax year 2018. The appellant asserted and the board of review did not refute the fact that the subject's assessment was reduced by the DuPage County Board of Review in tax year 2017. In support of the legal argument, the appellant provided a brief and citation to Section 16-80 of the Property Tax Code (35 ILCS 200/16-80).

Section 10-15 of the Illinois Administrative Procedure Act (5-ILCS 100/10-15) provides:

Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence.

The rules of the Property Tax Appeal Board are silent with respect to the burden of proof associated with an argument founded on a contention of law, therefore, the standard of proof for the contention of law argument is the preponderance of the evidence. See 86 Ill.Admin.Code §1910.63.

Section 16-80 of the Property Tax Code (35 ILCS 200/16-80) states in relevant part:

Reduced assessment of homestead property. In any county with fewer than 3,000,000 inhabitants, if the board of review lowers the assessment of a particular parcel on which a residence occupied by the owner is situated, the reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless the taxpayer, county assessor, or other interested party can show substantial cause why the reduced assessment should not remain in effect, or unless the decision of the board is reversed or modified upon review.

For this 2018 assessment appeal before the Property Tax Appeal Board, the appellant included a copy of the final decision issued by the DuPage County Board of Review for the 2017 tax year reducing the assessment from \$312,070 to \$290,500. The appellant also included a copy of the final decision for tax year 2018 affirming the assessor's valuation of the subject property of \$325,720.

As part of the appeal, the appellant asserted that no substantial changes had occurred to the subject property to justify an increase in assessment from 2017 to 2018. The Board finds that the board of review did not refute this factual assertion in any substantive manner. The appellant also asserted that tax years 2017 and 2018 are in the same general assessment cycle (see 35 ILCS 200/9-215). The board of review did not refute this assertion about the general assessment cycle.

The documentation filed by the appellant reflects that the subject's 2017 assessment was \$290,500 and increased in 2018 to \$325,720. The Board finds that the board of review also did not refute this factual assertion of the appellant's argument or otherwise show substantial cause

why the reduced assessment should not remain in effect, subject to equalization. The record depicts a 1.0392 equalization factor was applied in Downers Grove Township in 2018 and the board of review did not dispute this factual assertion, but instead reiterated it on the "Board of Review Notes on Appeal."

Based on the above facts and argument, the Property Tax Appeal Board finds a reduction in the subject's assessment is warranted to reflect the subject's 2017 assessment of \$290,500 plus application of the Downers Grove Township equalization factor of 1.0392 for the 2018 tax year. The resulting assessment of \$301,890 reflects a market value of \$907,121 or \$263.54 per square foot of living area, including land, when applying the 2018 three-year median level of assessments of 33.28%. Furthermore, appellant's comparables #2 and #3, which sold most proximate in time to the January 1, 2018 assessment date and have unfinished basements like the subject, support a reduction in the subject's assessment equivalent to the 2017 assessment as established by the board of review adjusted by the 2018 township equalization factor.

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:

February 16, 2021



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

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