



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

APPELLANT: Todd & Erin Lindgren
DOCKET NO.: 19-01250.001-R-1
PARCEL NO.: 05-15-421-001

The parties of record before the Property Tax Appeal Board are Todd & Erin Lindgren, the appellants; 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: \$27,280
IMPR.: \$122,580
TOTAL: \$149,860

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2019 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 1,798 square feet of living area. The dwelling was constructed in 1973. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 525 square foot garage. The property has a 7,506 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellants contend assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellants submitted information on eleven equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of frame or frame and masonry exterior construction that range in size from 1,836 to 2,696 square feet of living area. The homes were built from 1958 to 1981. Each comparable has a basement, three with finished area, central air conditioning and a garage ranging in size from 360 to 529 square feet of building area. Ten of

the comparables each have either one or two fireplaces. The comparables have improvement assessments that range from \$94,090 to \$137,230 or from \$45.06 to \$55.80 per square foot of living area.

The appellants completed Section IV – Recent Sale Data indicating the subject property was purchased in June 2016 for \$405,000. The appellants indicated the sale was completed with the assistance of a Realtor and was exposed on the open market for an unknown period of time through the Multiple Listing Service. No further discussion or documentation with respect to the June 2016 purchase of the subject was provided in the record. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$92,040 or \$51.19 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 \$149,860. The subject has an improvement assessment of \$122,580 or \$68.18 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with two-story dwellings of frame or frame and masonry exterior construction that range in size from 1,612 to 2,168 square feet of living area. The homes were built from 1954 to 1974. Each comparable has a basement with finished area, central air conditioning and a garage ranging in size from 286 to 550 square feet of building area. Six of the comparables each have either one or two fireplaces. The comparables have improvement assessments that range from \$113,290 to \$185,760 or from \$68.39 to \$85.68 per square foot of living area.

The board of review also submitted written comments, property record cards, a map of the subject and both parties' comparable sales and permit information. Comments from the board of review indicated the subject's kitchen was remodeled in 2019. Permit information related to the subject's kitchen remodeling project depict an issue date of October 2017 and an estimated construction cost of \$68,825. The board of review indicated that a Home Improvement Exemption had been added to the subject. The board of review critiqued the appellants' comparables, arguing that only two of the eleven had permitted updates and those properties were not comparable due to differences in dwelling size. In contrast, four of the board's comparables had permitted updates and were closer in dwelling size to the subject property. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains nineteen assessment comparables for the Board's consideration. The Board gives less weight to appellants' comparables #1 through #5 and #7 through #11 along with board of review comparables #2, #3, #5 and #6 which differ from the subject in age and/or dwelling size.

The Board finds the best evidence of assessment equity to be the appellants' comparable #6 and board of review comparables #1, #4, #7 and #8 which are more similar to the subject in location, age, design, dwelling size and most features. These comparables had improvement assessments that ranged from \$97,960 to \$159,090 or from \$53.36 to \$84.98 per square foot of living area. The subject's improvement assessment of \$122,580 or \$68.18 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences from the subject, the Board finds the appellants 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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: November 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

AGENCY

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

APPELLANT

Todd & Erin Lindgren
75 Newton Ave
Glen Ellyn, IL 60137

COUNTY

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