



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

APPELLANT: Brad Rosley
DOCKET NO.: 19-03108.001-R-1
PARCEL NO.: 05-11-217-022

The parties of record before the Property Tax Appeal Board are Brad Rosley, the appellant; 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: \$68,760
IMPR.: \$201,600
TOTAL: \$270,360

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 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 1.5-story dwelling of frame and masonry exterior construction with 3,260 square feet of living area. The dwelling was constructed in 1959. Features of the home include a 1,893 square foot basement with 1,200 square feet of finished area, central air conditioning, two fireplaces and a 440 square foot garage.¹ The property has a 14,921 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.² In support of this argument, the appellant submitted information on three equity

¹ The Board finds the appellant presented the best evidence of the size of the subject dwelling's basement finished area.

² The appeal petition disclosed that the appellant requested an in person hearing to present his case. Subsequent to the filing of the initial appeal, the appellant submitted a written statement dated November 17, 2020 waiving his right to an oral hearing for his property tax appeal.

comparables located within the same assessment neighborhood code as the subject and either next door or from two to three doors down from the subject. The comparables are improved with a 1.5-story dwelling and two, 2-story dwellings of frame or frame and masonry exterior construction ranging in size from 2,865 to 3,686 square feet of living area. The dwellings were built in 1961 or 1965. Each comparable has a basement that ranges in size from 1,007 to 1,711 square feet of building area and each has from 500 to 1,500 square feet of finished area. The comparables each have central air conditioning, one or two fireplaces and a garage that ranges in size from 483 to 600 square feet of building area. The comparables have improvement assessments that range from \$152,170 to \$202,280 or from \$53.11 to \$54.88 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$174,084 or \$53.40 per square foot of living area, which reflects the average improvement assessment of the comparables provided.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$270,360. The subject property has an improvement assessment of \$201,600 or \$61.84 per square foot of living area.

In response to the appeal, the board of review asserted that the subject property had an interior remodel completed in 2001 and an addition completed in 2006. The board of review argued that the appellant's comparables #1 and #2 are 2-story homes which are assessed differently than a 1.5-story home. The assessor contends that appellant's comparable #3 has no permitted improvements on record and does not have any basement finish. The board of review reported that the assessor's comparable homes have had permitted improvements completed, except for assessor's comparable #2. However, the board of review described assessor's comparable #2 as having had a minor bathroom remodel and the kitchen remodeled in 2020. The board of review asserted that 1.5-story homes with completed improvements carry a higher building assessed value per square foot.

In support of its contention of the correct assessment, the board of review, through the township assessor, submitted a grid analysis and property record cards of the subject and five equity comparables. The grid analysis also reiterated the three comparables provided by the appellant.³ The board of review comparables are located within the same assessment neighborhood code as the subject, one of which is within the same block as the subject property. These comparables are improved with 1.5-story dwellings of masonry or frame and masonry exterior construction ranging in size from 3,215 to 3,751 square feet of living area. The dwellings were built from 1940 to 1979. Each comparable has a basement that ranges in size from 1,266 to 2,384 square feet of building area and each has from 613 to 1,600 square feet of finished area. The comparables each have central air conditioning, one or two fireplaces and a garage that ranges in size from 492 to 975 square feet of building area. Included with its submission, the board of review provided a site map depicting the location of the subject in relation to both parties' comparables. The comparables have improvement assessments that range from \$199,360 to \$274,400 or from \$62.01 to \$73.15 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

³ The board of review reported that appellant's comparable #1 has an improvement assessment of \$152,710 or \$53.30 per square foot of living area.

In written rebuttal, the appellant argued that his more recently remodeled next-door neighbor's 1.5-story home is being assessed 15% lower than the subject, as were the other two homes mentioned that are also on the same block as the subject. The appellant requested a similar assessment per square foot as the neighbor's home.

Conclusion of Law

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

The parties submitted a total of eight equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1 and #2, as well as board of review comparables #2, #3 and #5 due to differences from the subject in dwelling size and/or age. The Board finds the best evidence of assessment equity to be appellant's comparable #3, along with board of review comparables #1 and #4. These comparables are relatively similar to the subject in location, dwelling size, design, age and some features. However, all of these comparables have smaller basement sizes with less finished area than the subject. Nevertheless, these comparables have improvement assessments ranging from \$160,010 to \$230,020 or from \$52.17 to \$70.06 per square foot of living area. The subject's improvement assessment of \$201,600 or \$61.84 per square foot of living area falls within the range established by the best comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 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 presented.

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: 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

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