



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

APPELLANT: Ronald Mansfield  
DOCKET NO.: 19-03125.001-R-1  
PARCEL NO.: 05-23-321-055

The parties of record before the Property Tax Appeal Board are Ronald Mansfield, 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:** \$4,420  
**IMPR.:** \$45,510  
**TOTAL:** \$49,930

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 one-story condominium of masonry exterior construction with 1,215 square feet of living area. The condominium was constructed in 1974 and is approximately 45 years old.<sup>1</sup> The home features central air conditioning and one assigned parking space. The property 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 this argument the appellant submitted a grid analysis and property information sheets for the subject and four equity comparables. The comparables are located within the same assessment neighborhood code as the subject property. The comparables are improved with one-story condominiums of brick exterior construction ranging in size from 1,215

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<sup>1</sup> The Board finds the best evidence of the subject dwelling's age is found in the Milton Township Property Information sheet provided by the appellant and the subject's property record card provided by the board of review

to 1,445 square feet of living area.<sup>2</sup> The appellant reported that each condominium is 46 years old. The comparables each have central air conditioning and one assigned parking space. The comparables have improvement assessments that range from \$39,090 to \$40,060 or from \$30.56 to \$36.25 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$39,090 or \$32.17 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 \$49,930. The subject property has an improvement assessment of \$45,510 or \$37.46 per square foot of living area.

In support of its contention of the correct assessment, the board of review through the township assessor submitted a grid analysis reiterating the appellant's comparables and included information on five additional equity comparables located within the same assessment neighborhood code as the subject property. The five additional comparables are improved with one-story condominiums of masonry exterior construction, each containing 1,215 square feet of living area. The condominiums were constructed in 1971 or 1974 and each has central air conditioning. The comparables each have an improvement assessment of \$45,510 or \$37.46 per square foot of living area. The assessor also provided a map that shows the location of both parties' comparables in relation to the subject property.

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

### **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 record contains a total of nine suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #3 due to their larger dwelling sizes when compared to the subject. The Board finds the best evidence of assessment equity to be the parties' remaining comparables, which are most similar to the subject in dwelling size, design, age and features. The Board finds six of these comparables are identical to the subject in dwelling size. The comparables have improvement assessments that range from \$39,090 to \$45,510 or from \$31.37 to \$37.46 per square foot of living area. The subject's improvement assessment of \$45,510 or \$37.46 per square foot of living area is well supported, given it is identical to five of the seven best comparables in the record. Based on this record and after considering adjustments to the comparables for differences when compared to the subject,

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<sup>2</sup> The appellant provided conflicting data for his comparable #4 regarding the size of the condominium. The Board finds the best evidence of dwelling size for this comparable is found in the property information sheet.

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: January 18, 2022



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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