



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

APPELLANT: Michael Paul  
DOCKET NO.: 19-03175.001-R-1  
PARCEL NO.: 01-02-412-022

The parties of record before the Property Tax Appeal Board are Michael Paul, 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:** \$27,210  
**IMPR.:** \$77,450  
**TOTAL:** \$104,660

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 two-story dwelling of aluminum and brick trim exterior construction with 2,196 square feet of living area. The dwelling was constructed in 1992. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a garage with 420 square feet of building area. The property has a 9,013 square foot site and is located in Bartlett, Wayne 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 information on three equity comparables located on same street as the subject and within .05 of a mile from the subject property. The comparables are described as two-story dwellings of vinyl or brick and vinyl exterior construction with either 2,008 or 2,196 square feet of living area and were built in 1992. One comparable has a basement that is finished. Each comparable has central air conditioning and a garage with 645 or 840 square feet of building area. One comparable has a fireplace. The

comparables have improvement assessments ranging from \$66,320 to \$67,500 or from \$30.31 to \$33.03 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$104,660. The subject property has an improvement assessment of \$77,450 or \$35.27 per square foot of living area.

In response to the appeal, the board of review submitted a response from the assessor that critiqued the appellant's comparables noting differences in size and features when compared to the subject. In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located within .31 miles from the subject property that was prepared by the township assessor. The comparables are described as two-story dwellings of aluminum or aluminum and brick exterior with each having 2,196 square feet of living area. The dwellings were constructed in 1992 or 1993. The comparables have basements with finished area. Each comparable has central air conditioning, a fireplace, and a garage with 420 square feet of building area. The comparables have improvement assessments ranging from \$76,980 to \$77,980 or from \$35.05 to \$35.51 per square foot of living area. The board of review also submitted information on four comparable sales.<sup>1</sup> Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant 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 prove by clear and convincing evidence that a reduction in the subject's assessment is warranted.

The parties submitted eight equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 as each lack a basement, a feature of the subject. The Board finds the best evidence of assessment equity to be appellant's comparable #3 and the board of review comparables which are similar to the subject in location, age, dwelling size and features. These comparables have improvement assessments ranging from \$66,320 to \$77,980 or from \$33.03 to \$35.51 per square foot of living area. The subject's improvement assessment of \$77,450 or \$35.27 per square foot of living area falls within the range established by the best comparables in the record. After considering adjustments to the best comparables for differences in features when compared to the subject, the Board finds the appellants did not prove by clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is not justified.

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<sup>1</sup> The Board finds these sales do not address the appellant's inequity argument and will not be further considered in the analysis.

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 15, 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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