



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

APPELLANT: Michele Burke
DOCKET NO.: 19-03322.001-R-1
PARCEL NO.: 05-26-400-019

The parties of record before the Property Tax Appeal Board are Michele Burke, 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: \$67,720
IMPR.: \$226,960
TOTAL: \$294,680

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 dwelling of frame and masonry exterior construction with 3,963 square feet of living area.¹ The dwelling was constructed in 1954. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 483 square foot garage. Permit information indicates the subject was improved with an addition and remodeling in 2012. The property is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends assessment inequity, with respect to the subject's improvement, as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located in the same neighborhood code as the subject property. The comparables are improved with one-story dwellings of masonry or frame and masonry exterior

¹ The parties differ as to the size of the subject's dwelling. The Board finds the best evidence of the subject's dwelling size to be the sketch provided by the board of review. This discrepancy will not impact the Board's decision.

construction with 2,950 to 5,157 square feet of living area. The homes were built from 1953 to 1961. Each comparable has a basement with finished area, central air conditioning, two fireplaces and one or two garages ranging in size from 440 to 1,428 square feet of building area.² The comparables have improvement assessments that range from \$105,980 to \$196,380 or from \$33.61 to \$38.08 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$137,190 or \$34.62 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 \$294,680. The subject property has an improvement assessment of \$226,960 or \$57.27 per square foot of living area.

The board of review submitted written comments presenting the range of building assessment per square foot for its comparables, the appellant's comparables and the subject property. The board of review also submitted permit details associated with 2012 improvements to the subject which indicate that the subject's condition was changed from average to good upon completion of an addition and remodeling of the property. The board of review claimed that the subject's condition, desirability and utility are superior to the appellant's comparables and only appellant's comparable #1 had an addition. The board of review highlighted differences in dwelling size between the subject and the appellant's comparables #1, #3 and #4. The board of review also commented that its search for comparables was expanded beyond the subject's neighborhood in order to include homes more similar to the subject in size, condition, desirability and utility than were found in the subject's neighborhood.

In support of its contention of the correct assessment the board of review submitted a grid analysis, property record cards and permit details, as applicable, on the subject, the appellant's comparables and five equity comparables. The board of review's comparables are located outside the subject's neighborhood but within 0.88 of a mile from the subject. The comparables are improved with one-story dwellings of frame, masonry or frame and masonry exterior construction that range in size from 3,298 to 4,706 square feet of living area. The homes were built from 1957 to 1966. Each comparable has a basement, one with finished area, central air conditioning, one to three fireplaces and one or two garages ranging in size from 525 to 871 square feet of building area. Comparables #1, #4 and #5 had permit details supporting the presence of additions to these properties. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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

² Some details regarding the appellant's comparable properties were corrected or supplemented by the grid analysis and property record cards submitted by the board of review.

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 nine equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #3 and #4 along with board of review comparables #1, #3 and #5 due to differences with the subject in dwelling size, age and/or a location more distant from the subject than other comparables in the record.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2 along with board of review comparables #2 and #4 which are similar to the subject in age, design, dwelling size and some features even though the board of review's comparables are located outside of the subject's immediate neighborhood code. These comparables had improvement assessments that ranged from \$137,190 to \$252,270 or from \$33.61 to \$68.59 per square foot of living area. The subject's improvement assessment of \$226,960 or \$57.27 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 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.

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:

May 18, 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

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