



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

APPELLANT: Jason & Trisha Gibbs  
DOCKET NO.: 19-05760.001-R-1  
PARCEL NO.: 05-25-206-010

The parties of record before the Property Tax Appeal Board are Jason & Trisha Gibbs, 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 **A Reduction** 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:** \$18,410  
**IMPR.:** \$83,890  
**TOTAL:** \$102,300

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 raised ranch style dwelling of frame exterior construction with 1,170 square feet of above grade living area. The dwelling was constructed in 1966 and is reported to be 54 years old. Features of the home include a basement/lower level with finished area, central air conditioning and a 420 square foot two-car garage.<sup>1</sup> The property has a 10,118 square foot site and is located in Lombard, Milton Township, DuPage County.

The appellants contend both overvaluation and assessment equity as the bases of the appeal. The subject's land assessment was not challenged.

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<sup>1</sup> The appellants completed Section III – Description of Property indicating the foundation type to be a slab, however, both parties' grid analysis indicated the subject had a basement/lower level with finished area, which was not refuted by the appellants.

In support of the overvaluation argument the appellants submitted information on three comparable sales located in Lombard. The comparables are reported to have sites ranging in size from 10,118 to 10,598 square feet of land area and are improved with a split-level, a raised ranch and a two-story dwelling of frame exterior construction that range in size from 1,092 to 2,064 square feet of above grade living area. The dwellings are either 54 or 58 years old. Two comparables are reported to have a basement with finished area. Each comparable has central air conditioning and a garage ranging in size from 380 to 546 square feet of building area. The properties sold from "May-Sept 2020" for prices ranging from \$255,000 to \$310,000 or from \$123.55 to \$264.96 per square foot of above grade living area, land included.<sup>2</sup>

As an alternate basis of the appeal, the appellants contend assessment inequity with respect to the subject's improvement assessment. In support of the inequity argument the appellants submitted information on four equity comparables located in Lombard. The comparables are improved with either a ranch or a raised ranch dwelling that have varying degrees of similarity to the subject in location, age, size and features. The comparables have improvement assessments ranging from \$66,310 to \$74,330 or from \$34.18 to \$63.53 per square foot of above grade living area.

Based on this evidence, the appellants requested the subject's total assessment be reduced to \$88,950. The requested assessment reflects a total market value of \$266,877 or \$228.10 per square foot of above grade living area, land included when applying the statutory level of assessment of 33.33%. The request would lower the subject's improvement assessment to \$70,540 or \$60.29 per square foot of above grade living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$119,620. The subject's assessment reflects a market value of \$362,595 or \$309.91 per square foot of above grade living area, land included, when using the 2019 three year average median level of assessment for DuPage County of 32.99% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$101,210 or \$86.50 per square foot of above grade living area.

The board of review did not submit any market value evidence. On the basis of uniformity, the board of review submitted information on five equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with raised ranch dwellings of frame exterior construction that each have 1,092 square feet of above grade living area. The homes were built from 1962 to 1966. Each comparable is reported to have a finished basement, central air conditioning and a 216 square foot garage. The comparables have improvement assessments of either \$98,780 or \$99,120 or for \$90.46 or \$90.77 per square foot of above grade living area.

### **Conclusion of Law**

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must

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<sup>2</sup> The sale dates reported by the appellants for its comparable sales is "May-Sept 2020" for each of the three comparable properties. This information was not refuted or corrected by the board of review.

be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value were the three comparable sales submitted by the appellants. The Board gives less weight to the appellants' comparable #3 which is dissimilar to the subject in dwelling size and foundation. The remaining two comparables represent the best comparables in the record as they are more similar to the subject in location, age, dwelling size and other features. These comparables sold in "May-Sept 2020" for prices of \$274,000 and \$310,000 or \$250.92 and \$264.96 per square foot of above grade living area, including land. The subject's assessment reflects a market value of \$362,595 or \$309.91 per square foot of above grade living area, including land, which falls above the two best comparable sales in this record. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment is justified.

The taxpayers also contend assessment inequity as an alternative 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). After considering the reduction to the subject's assessment based on overvaluation, the Board finds a further reduction in the subject's assessment based on equity 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: March 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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