



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

APPELLANT: Thomas P. & Linda M. Fitzgerald  
DOCKET NO.: 19-05767.001-R-1  
PARCEL NO.: 09-36-300-014

The parties of record before the Property Tax Appeal Board are Thomas P. & Linda M. Fitzgerald, 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 **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:** \$69,790  
**IMPR.:** \$157,600  
**TOTAL:** \$227,390

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 two-story single-family dwelling of brick exterior construction with 4,264 square feet of living area. The dwelling was constructed in 1989. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a three-car garage containing 819 square feet of building area. The property has a 22,316 square foot site and is located in Burr Ridge, Downers Grove Township, DuPage County.

The appellants contend both overvaluation and lack of assessment equity as the bases of the appeal concerning both the land and improvement assessments. In support of these arguments, the appellants submitted a single-spaced four-page brief along with supporting documentation and a Section V grid analysis with information on three comparable properties.

In the brief, the appellants specify that comparable #1 is a sale of vacant land in support of the proposition that the subject parcel's land assessment should be reduced to one-third of that sale

price or \$60,000; the appellants further note this comparable has a lower land assessment than the subject but yet the subject is not as desirable of a parcel as this comparable. Furthermore, the appellants argue that the improvement assessments of their comparables #2 and #3 support a reduction in the subject dwelling's improvement assessment. The appellants further argue that neither of the two improved comparables have assessments reflective of their recent purchase prices and the properties each have more desirable cul-de-sac locations than the subject. Furthermore, based on listing sheet data, the appellants contend that the subject dwelling does not have the updates that these comparables have.

Next, the appellants purport to address the "assessor's comparables." However, the Property Tax Appeal Board finds that at the time the brief and original appeal were filed with the Board, there was no data from the assessor. This "responsive" data will be analyzed as rebuttal to the extent this data addresses evidence presented herein by the DuPage County Board of Review.

In the appellants' Section V grid analysis, the comparables are described as located within a block of the subject property. Comparable #1 consists of a vacant land parcel of 22,158 square feet which sold in December 2018 for \$180,000 or for \$8.12 per square foot of land area. Comparables #2 and #3 are parcels of 20,438 and 20,776 square feet of land area, respectively, which are each improved with a two-story dwelling of brick and frame exterior construction. The homes were both built in 1988 and contain 3,622 and 3,759 square feet of living area, respectively. Features include full basements, central air conditioning, two fireplaces and garages of 704 and 528 square feet of building area, respectively. These properties sold in August 2018 and April 2017 for prices of \$540,000 and \$575,000 or for \$149.09 and \$152.97 per square foot of living area, including land, respectively.

The appellants' three comparables have land assessments ranging from \$58,230 to \$72,990 or from \$2.63 to \$3.51 per square foot of land area. Appellants' comparables #2 and #3 have improvement assessments of \$119,620 and \$139,910 or \$33.03 and \$37.22 per square foot of living area, respectively.

Based on the foregoing evidence and argument, the appellants requested a total assessment of \$213,200 which reflects a market value of \$639,664 or \$150.02 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%. In this regard and based on the foregoing evidence and argument, the appellants requested a land assessment of \$60,000 or \$2.69 per square foot of land area and an improvement assessment of \$153,200 or \$35.92 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 \$227,390. The subject's assessment reflects a market value of \$689,269 or \$161.65 per square foot of 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 property has a land assessment of \$69,790 or \$3.13 per square foot and an improvement assessment of \$157,600 or \$36.96 per square foot of living area.<sup>1</sup>

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<sup>1</sup> While the board of review submission indicates land in the area is assessed based upon a front foot value and a depth factor, for ease of the Board's analysis, the land assessment data will be considered on a square foot basis.

In response to the appellants' evidence, the board of review argued that appellants' vacant land sale identified as comparable #1 was actually purchased by the adjacent property owner of appellant's comparable #2. Furthermore, both of these properties have negative 15% adjustments "due to water in rear of lot."

In support of its contention of the correct assessment, the board of review through the township assessor's office submitted information on seven comparable properties, five of which include sales data and each of which have assessment data. Three of the comparables are located in the same assessment neighborhood code as the subject. A map supplied by the board of review depicts both parties' comparables in relation to the subject. The map illustrates that board of review comparables #4 through #7 are each most distant from the subject. The seven parcels range in size from 17,729 to 25,072 square feet of land area and have each been improved with a two-story dwelling of brick or frame and brick exterior construction. The homes were built between 1975 and 1996 and range in size from 3,618 to 4,154 square feet of living area. Features include basements, two of which have finished areas, central air conditioning, one or two fireplaces and a garage ranging in size from 575 to 783 square feet of building area. Comparables #1 and #4 through #7 sold from April 2017 to June 2018 for prices ranging from \$596,000 to \$832,500 or from \$164.64 to \$218.73 per square foot of living area, including land. The comparables present land assessments ranging from \$71,370 to \$87,990 or from \$3.46 to \$4.20 per square foot of land area. The comparables have improvement assessments ranging from \$111,940 to \$162,530 or from \$30.92 to \$42.55 per square foot of living area.

As rebuttal, the appellants argue the comparables reflect an outlier and/or have superior, desirable features that are not reflected in the subject such as updates, additional bedrooms, additional bathrooms, fully finished basement and/or a side-loaded garage design.

### **Conclusion of Law**

The appellants contend in part the market value of the subject property, both the land and improvement, are not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

With respect to the subject's land value, the appellants submitted only one sale of vacant land. The Board finds that presentation of one vacant land sale is insufficient market value evidence for the appellants to support a reduction in the subject's land assessment on market value grounds. The Board's procedural rules provide in pertinent part (86 Ill.Admin.Code §1910.65(c)(4)) that documentation of not fewer than three recent sales of suggested comparable properties together with documentation of the similarity, proximity and lack of distinguishing characteristics of the sales comparables to the subject property. [Emphasis added.]

As to market value of the improvements, the parties submitted a total of seven improved sales for the Board's consideration. The Board has given reduced weight to board of review comparables

#4 through #7 which are each most distant from the subject property and in varying assessment neighborhood codes when compared to the subject property.

The Board finds the best evidence of the improved market value of the subject property to be reflected by the appellants' comparable sales #2 and #3 along with board of review comparable sale #1. These comparables are similar to the subject in location, age, design, and foundation, although the subject dwelling is larger than each of these dwellings. These three most similar comparables sold between April 2017 and August 2018 for prices ranging from \$540,000 to \$675,000 or from \$149.09 to \$176.84 per square foot of living area, including land. The subject's assessment reflects a market value of \$689,269 or \$161.65 per square foot of living area, including land, which is above the range established by the best comparable sales in this record in terms of overall value and within the range on a per-square foot basis which the Board finds is logical given that the subject dwelling is larger than each of these best comparable sales in the record. Therefore, based on this evidence and after considering appropriate adjustments for differences when the best comparable sales are compared to the subject property, the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

Alternatively, the appellants contend assessment inequity as a basis of the appeal concerning both the subject's land and improvement assessments. 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 record evidence does not establish that a reduction in the subject's assessment is warranted on grounds of lack of assessment equity.

As to the land inequity argument, the parties have presented land assessment data on a total of ten comparable properties. The Board has given reduced weight to board of review comparables #4 through #7 due to their distant locations from the subject property along with their locations in varying assessment neighborhood codes as compared to the subject.

The Board finds the best evidence of land assessment equity data is presented by the appellants' comparables and board of review comparables #1, #2 and #3. These six properties are each located in close proximity to the subject and range in size from 19,864 to 22,158 square feet of land area. These comparables present land assessments ranging from \$58,320 to \$81,520 or from \$2.63 to \$4.10 per square foot of land area. The subject parcel of 22,316 square feet has a land assessment of \$69,790 or \$3.13 per square foot of land area which falls within the range of the best land comparables in the record both in terms of overall land assessment and on a per-square-foot basis. The Board finds that the record evidence presented by the parties fails to support a reduction in the subject's land assessment on grounds of lack of assessment uniformity.

For purposes of improvement assessment equity, the parties submitted a total of nine improved comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #4 through #7 due to their distant locations from the subject property along with their locations in varying assessment neighborhood codes as compared to the subject.

The Board finds the best evidence of improved assessment equity to be appellants' comparables #2 and #3 along with board of review comparables #1, #2 and #3. These five improved comparables are similar to the subject in location, bracket the subject in age and are somewhat similar to the subject in dwelling size and foundation type, although two of the comparables have finished basement areas necessitating downward adjustments when compared to the subject. These comparables have improvement assessments ranging from \$119,620 to \$162,530 or from \$33.03 to \$39.93 per square foot of living area. The subject's improvement assessment of \$157,600 or \$36.96 per square foot of living area is within the range of the best improved equity comparables in this record both in terms of overall improvement assessment and on a per-square-foot basis. Based on this record, the Board finds the appellants failed to demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and therefore, a reduction in the subject's improvement assessment is not justified on grounds of lack of assessment equity.

Finally, 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 taxation 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 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.

Therefore, after a thorough review of the entire record, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted as to these land or improvement assessments.

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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