



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

APPELLANT: Paul & Debra Matker
DOCKET NO.: 19-05774.001-R-1
PARCEL NO.: 05-26-402-008

The parties of record before the Property Tax Appeal Board are Paul Matker and Debra Matker, 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: \$44,980
IMPR.: \$176,430
TOTAL: \$221,410

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 part one-story part two-story, primarily ranch-style dwelling of masonry construction with 3,527 square feet of living area. The dwelling was constructed in 1972 and is approximately 47 years old. Features of the home include a basement with 1,313 square feet of finished area, central air conditioning, two fireplaces, an 814 square foot basement garage, and a detached 528 square foot garage.¹ The property has a 65,033 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellants contend assessment inequity concerning the improvement assessment as the basis of the appeal; no dispute was raised concerning the land assessment. In support of this argument the appellants submitted information on seven equity comparables improved with ranch style

¹ Additional details of the subject property not provided by the appellants have been drawn from the board of review's evidence and the subject's property record card which the Board finds to be the best descriptive data of the subject. The property record card depicts 234 square feet of second floor living area.

homes of masonry, frame, or frame and masonry construction. The homes range in size from 2,030 to 5,157 square feet of living area. The dwellings are from 51 to 67 years old. The comparables each have a basement, with six having finished area.² The homes each have central air conditioning, one or two fireplaces, and a garage ranging in size from 506 to 1,428 square feet of building area. The comparables are reportedly located from 0.3 to 1.1 miles from the subject property and are within the same assessment neighborhood code as the subject property. The appellants note that the comparables are all located on quiet streets, whereas the subject is located on a busy street. The comparables have improvement assessments ranging from \$74,040 to \$196,380 or from \$28.67 to \$38.96 per square foot of living area.

The appellants also submitted a letter in which they state that the subject's assessment has increased by 3.5% while home values have been decreasing in their neighborhood. The appellants further summarily contend that the subject property would appraise for 10%-20% less than the comparables due to its location on a busy street. Despite this difference in location, each of these comparables on quiet residential streets have lower assessments than the subject.

Based upon this evidence, the appellants requested the subject property's improvement assessment be reduced to \$123,445 or \$35.00 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 \$221,410. The subject property has an improvement assessment of \$176,430 or \$50.02 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on eight equity comparables improved with ranch or 1.5-story homes of masonry, frame, or frame and masonry exterior construction. The homes range in size from 2,593 to 4,429 square feet of living area. The dwellings were built from 1954 to 1994. The homes each have a basement, two of which have finished area. Each comparable has central air conditioning, one to four fireplaces, and a garage ranging in size from 483 to 1,280 square feet of building area. Comparables #2 and #3 each have inground swimming pools. The comparables are located from 0.16 to 0.64 of a mile from the subject property and are within the same assessment neighborhood code, or sub-portions thereof, as the subject property. The comparables have improvement assessments ranging from \$133,720 to \$226,960 or from \$50.59 to \$57.27 per square foot of living area.

The board of review asserts that the location of the appellants' comparables on a quiet street compared to the subject's location on a busy street has no impact on the uniformity of building values; however, the board of review notes that the land value of the subject has been reduced due to its location on a busy street. The board of review further states that building permits were obtained in 2007 and 2008 for additions to the subject home, and thereafter, the square footage of the dwelling was increased from 2,447 to 3,527 square feet of living area, a portion of which is second floor area.

² The parties differ regarding some of the basement finish of the appellants' comparables. The Board finds the best evidence of such features is shown in the property record cards for the appellants' comparables which were submitted by the board of review.

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

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of fifteen comparables for the Board's consideration. While the subject is primarily a ranch-style dwelling, it does have a second floor area and thus has more in common with 1.5-story dwellings of similar size than purely one-story homes. Accordingly, the Board gives less weight to the appellants' comparables along with the board of review's comparables #1 through #4, #7, and #8, as these properties have considerably larger or smaller dwellings than the subject dwelling containing 3,527 square feet of living area.

The Board finds the best evidence of assessment equity to be the board of review's comparables #5 and #6, which are similar in dwelling size, age, location and some features to the subject. These comparables bracket the subject in dwelling size and age and have improvement assessments of \$185,350 and \$207,730 or \$54.93 and \$55.84 per square foot of living area, respectively. The subject's improvement assessment of \$176,430 or \$50.02 per square foot of living area falls below the best comparables in this record. Based on this record the Board finds the appellants 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:

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Paul & Debra Matker
22W320 Butterfield Road
Glen Ellyn, IL 60137

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187