



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

APPELLANT: Richard Johnson
DOCKET NO.: 19-05818.001-R-1
PARCEL NO.: 05-09-324-001

The parties of record before the Property Tax Appeal Board are Richard Johnson, 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: \$37,070
IMPR.: \$171,550
TOTAL: \$208,620

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 frame and masonry exterior construction with 2,848 square feet of living area. The dwelling was constructed in 1940. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a 264 square foot garage. The property has a 10,201 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellant contends 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 appellant submitted information on four equity comparables improved with two-story homes of frame exterior construction ranging in size from 2,453 to 2,832 square feet of living area. The dwellings are from 27 to 97 years old. The comparables each have a basement, with three having finished area. The homes each have central air conditioning, a fireplace, and a garage

ranging in size from 220 to 528 square feet of building area.¹ The comparables are located within a few houses from the subject property and are within the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$127,570 to \$165,970 or from \$51.58 to \$58.60 per square foot of living area.

Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$150,944 or \$53.00 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 \$208,620. The subject property has an improvement assessment of \$171,550 or \$60.24 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two-story homes of frame or frame and masonry exterior construction ranging in size from 2,716 to 2,834 square feet of living area. The dwellings were built from 1917 to 1998. The homes each have a basement, three of which have finished area. Each comparable has central air conditioning, one to three fireplaces, and a garage ranging in size from 380 to 572 square feet of building area. The comparables are located from 0.06 to 0.42 of a mile from the subject property and are within the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$184,590 to \$216,140 or from \$65.74 to \$76.27 per square foot of living area.

The board of review also submitted a document entitled "Assessment Equity Analysis," in which the board of review states that a permit for an addition to the subject was obtained in 2017, with construction completed in 2019, and a permit for a garage for the subject was obtained in 2015, with construction completed in 2018. The board of review further states that the appellant's comparables have lower values when compared to the subject due to these improvements to the subject and their "different condition, desirability, utility than the subject."

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

In rebuttal, the appellant submitted a letter in which it was argued that the board of review's comparables are distinguishable as being not in the same neighborhood as the subject, having larger garages than the subject, and being substantially newer or older than the subject. The appellant further states that some of the board of review's comparables have more bathrooms than the subject and have finished basement area which the subject does not have.

The appellant also contends that recent improvements brought the subject to a "comparable level" as the appellant's comparables and that the subject was inferior to such properties prior to completion of the improvements.

¹ The parties differ regarding the fireplace features of the appellant's comparables. The Board finds the best evidence of such features is shown in the property record cards for the appellant's comparables which were submitted by the board of review.

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

The record contains a total of eight comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #3 along with the board of review's comparables #1 and #4, which are considerably newer than the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, and #4 and the board of review's comparables #2 and #3, which are similar to the subject in dwelling size, location, and some features although adjustments would be necessary to each of these homes to account for finished basement area which is not a feature of the subject. These comparables have improvement assessments that range from \$127,570 to \$216,140 or from \$51.58 to \$76.27 per square foot of living area. The subject's improvement assessment of \$171,550 or \$60.24 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, and after considering appropriate adjustments to the comparables for differences, including the subject's newer original date of construction and newer additions, 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.

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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