



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

APPELLANT: Beth & Clay Belcher
DOCKET NO.: 19-06394.001-R-1
PARCEL NO.: 05-09-217-048

The parties of record before the Property Tax Appeal Board are Beth Belcher and Clay Belcher, 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: \$25,600
IMPR.: \$154,580
TOTAL: \$180,180

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 1.5-story townhome of frame and masonry construction with 2,685 square feet of living area. The dwelling was constructed in 2000. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 462 square foot garage. The property has a 10,199 square foot site and is located in Wheaton, 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 four equity comparables improved with 2-story townhomes of frame and masonry construction. The homes have 2,611 or 2,736 square feet of living area and are 12 or 13 years old. The comparables each have a basement, with three having finished area, central air conditioning, a fireplace, and a 407 or 484 square foot garage. The comparables have reported locations within 0.13 of a mile from the subject property and none of

which are located in the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$112,770 to \$125,320 or from \$43.19 to \$45.80 per square foot of living area. Based upon this evidence, the appellants requested the subject property's improvement assessment be reduced to \$121,250 or \$45.16 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 \$180,180. The subject property has an improvement assessment of \$154,580 or \$57.57 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 1.5 or 2-story townhomes of frame and masonry exterior construction. The homes range in size from 1,994 to 2,552 square feet of living area and were built in 2000. The homes each have a basement, one of which has finished area, central air conditioning, and a 420 or 484 square foot garage. Three of dwellings each have a fireplace. The comparables are located within 0.02 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 \$115,770 to \$161,270 or from \$58.06 to \$63.19 per square foot of living area. 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 eight comparables for the Board's consideration. The Board gives less weight to the board of review's comparables #2, #3, and #4, as these properties have much smaller dwellings than the subject and do not have finished basement area like the subject. The Board gives less weight to the appellants' comparable #1, which also lacks finished basement area.

The Board finds the best evidence of assessment equity to be the appellants' comparables #2, #3, and #4, and the board of review's comparable #1, which are similar to the subject in dwelling size, age, and most features. These comparables have improvement assessments that range from \$119,020 to \$161,270 or from \$45.58 to \$63.19 per square foot of living area. The subject's improvement assessment of \$154,580 or \$57.57 per square foot of living area falls within the range established by the best comparables in this record and appears to be particularly well-supported by the board of review's comparable #1.

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. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

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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