



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

APPELLANT: Catherine Voigt  
DOCKET NO.: 19-06713.001-R-1  
PARCEL NO.: 05-14-128-020

The parties of record before the Property Tax Appeal Board are Catherine Voigt, 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:** \$31,730  
**IMPR.:** \$176,820  
**TOTAL:** \$208,550

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 exterior construction with 2,046 square feet of living area. The dwelling was constructed in 1951 and is 68 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace, an enclosed screen porch and a 528 square foot garage. The property has an approximately 8,730 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant's appeal is based on both overvaluation and assessment inequity with respect to the subject's improvement assessment. The land assessment was not challenged.

In support of both the overvaluation and inequity arguments, the appellant submitted a grid analysis, Milton Township Property Information sheets and online listing information on four comparable properties. The comparables are located from 0.07 to 0.88 of a mile from the subject property, with two of the properties also located in the same assessment neighborhood code as

the subject. The comparables have sites that range in size from 7,315 to 7,486 square feet of land area and are improved with two-story or three-story dwellings<sup>1</sup> of frame, masonry or frame and masonry exterior construction that range in size from 2,028 to 2,214 square feet of living area. The dwellings range in age from 42 to 99 years old. Each comparable has a basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 231 to 672 square feet of building area. The properties sold from February 2018<sup>2</sup> to March 2020 for prices ranging from \$435,000 to \$539,900 or from \$206.75 to \$265.78 per square foot of living area, land included. The comparables have improvement assessments that range from \$114,130 to \$156,210 or for \$51.50 to \$76.27 per square foot of living area.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$179,700. The requested assessment reflects a total market value of \$539,154 or \$263.52 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%. The appellant requested an improvement assessment of \$147,970 or \$72.32 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 \$208,550. The subject's assessment reflects a market value of \$632,161 or \$308.97 per square foot of living area, including land, when applying the 2019 three-year average median level of assessment for DuPage County of 32.99% as established by the Illinois Department of Revenue. The subject has an improvement assessment of \$176,820 or \$86.42 per square foot of living area.

In support of its contention of the correct assessment on the basis of overvaluation, the board of review submitted information on four comparable properties that are located within 0.50 of a mile from the subject property and in the same assessment neighborhood code as the subject. The comparables have sites that range in size from 9,356 to 14,418 square feet of land area and are improved with two-story dwellings of frame or frame and masonry exterior construction that range from 1,972 to 2,167 square feet of living area. The dwellings were built from 1926 to 1962. Each comparable has a basement, three with finished area, central air conditioning, one fireplace and a garage ranging in size from 288 to 480 square feet of building area. The properties sold from February 2018 to June 2019 for prices ranging from \$635,000 to \$710,000 or from \$309.76 to \$348.72 per square foot of living area, land included.

With respect to the inequity argument, the board of review submitted four comparables located in the same assessment neighborhood code as the subject and within 0.38 of a mile from the subject property. The homes were built from 1926 to 1953. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 440 to 546 square feet of building area. Each of the comparables also includes an enclosed porch. The comparables have improvement assessments that range from \$178,090 to \$211,070 or from \$88.21 to \$95.16 per square foot of living area, respectively.

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<sup>1</sup> The listing information submitted by the appellant disclosed comparable #4 to have finished attic and finished basement area.

<sup>2</sup> The sale date for the appellant's comparable #1 was corrected based on information reported in the property record card which was submitted by the board of review.

The board of review also submitted maps depicting the subject and its proximity to both parties' comparables, a property record card for the subject and property record cards for the appellant's comparables and six of the board of review's comparables.<sup>3</sup> The board of review also submitted exterior photographs of the subject property and permit details that document a second story addition to the subject dwelling which was completed in May 2009.

The board of review critiqued the appellant's comparable sales as being located in a different neighborhood code, nearly a mile from the subject in location and/or selling in 2020. On the basis of inequity, the board of review critiqued each of the appellant's comparables as not having an enclosed porch feature. The board of review asserted the appellant's comparables #2 and #3 are located in different assessment neighborhood code than the subject and that comparable #4 differed in style, had an unfinished basement, and featured a 1-car garage unlike the subject property. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant addressed the board of review's critique of its overvaluation and equity comparables. The appellant asserted that the board of review submitted no evidence to support its claim that comparable properties located in an adjacent neighborhood "are any different for market value purposes." The appellant reiterated that each of the comparables submitted are located less than one mile from the subject property.

The appellant contended that the "Assessor's comparables are not comparable" to the subject property as three of sales are located in the more desirable Benjamin Franklin School District than the subject's Abraham Lincoln School District. In support of this claim the appellant submitted listing information on three new properties located in the subject's school district and a top ten list of elementary schools in Glen Ellyn from an online real estate website. The appellant further argued that the assessor's comparable sales have significantly larger site sizes when compared to the subject's site size. The appellant critiqued the board of review's comparable sales, noting that board of review comparable #1 has a finished third floor and finished office space above the garage while comparables #2 and #3 had been "totally renovated" in the last 1-2 years.

The appellant response to the board of review's argument that the appellant's equity comparables lack an enclosed porch the appellant submitted listing information for three of the board of review's equity comparables which described the properties as having elements such as decks, patios, a three-season room, and other features which the subject property lacks. The appellant argued that three of the four board of review's equity comparables are located in a superior school district than the subject property.

### **Conclusion of Law**

The appellant contends, in part, 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 be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e).

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<sup>3</sup> No property record card was submitted into the record for the board of review's comparable sale #2 or equity comparable #1.

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

The parties submitted eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #4 which differ from the subject in design and/or sold less proximate to the January 1, 2019 assessment date at issue. The Board gives less weight to the board of review comparable #3 which has an unfinished basement when compared to the subject's finished basement.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #3 along with board of review comparables #1, #2 and #4 which sold more proximate to the January 1, 2019 assessment date and are more similar to the subject in location, age, dwelling size and other features. These best comparables sold from February 2018 to June 2019 for prices ranging from \$469,000 to \$710,000 or from \$211.83 to \$348.72 per square foot of living area, including land. The subject's assessment reflects a market value of \$632,161 or \$308.97 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment, based on overvaluation, is not justified.

The appellant also contends 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). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment, based on inequity is not warranted.

The parties submitted eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2, #3 and #4 along with board of review comparables #1 and #3 which differ from the subject in age and/or design.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1 and board of review comparables #2 and #4 which are more similar to the subject location, age, design, dwelling size and other features. These comparables have improvement assessments that range from \$136,400 to \$181,070 or from \$64.83 to \$93.24 per square foot of living area. The subject's improvement assessment of \$176,820 or \$86.42 per square foot of living area falls within the range established by the best equity comparables in the record. Therefore, after considering appropriate adjustments to the comparables for differences with the subject, the Board finds the subject's assessment is supported and no reduction, based on lack of uniformity, is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 in this record.

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: June 21, 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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