



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

APPELLANT: Virgil McIntosh  
DOCKET NO.: 19-07166.001-R-1  
PARCEL NO.: 09-32-221-069

The parties of record before the Property Tax Appeal Board are Virgil McIntosh, 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:** \$ 68,630  
**IMPR.:** \$115,490  
**TOTAL:** \$184,120

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 single-family dwelling of frame exterior construction with 2,816 square feet of living area. The dwelling was constructed in 1999. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning, a fireplace and a 726 square foot garage. The property has a 12,168 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal and argued that the assessing officials used larger dwellings to support its valuation of the subject property. In support of the market value, argument the appellant submitted information on four comparable sales, two of which are located in the same assessment neighborhood code assigned by the assessor to the subject and each of which are reportedly within .5 of a mile from the subject. The parcels range

---

<sup>1</sup> Although the appellant reports the basement is 50% finished, the assessing officials report the basement is fully finished.

in size from 10,035 to 15,522 square feet of land area and are each improved with a two-story dwelling of frame exterior construction. The homes were built from 1985 to 1999 and range in size from 2,526 to 3,120 square feet of living area.<sup>2</sup> Each comparable has a basement, two of which have finished area. Features include central air conditioning, a fireplace and a garage ranging in size from 525 to 748 square feet of building area. The comparables sold from August 2017 to December 2018 for sales prices ranging from \$450,000 to \$540,000 or from \$159.80 to \$208.83 per square foot of living area, including land.

Based on the foregoing evidence and argument, the appellant requested a reduced total assessment of \$156,740 which would reflect a market value of \$470,267 or \$167.00 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$184,120. The subject's assessment reflects a market value of \$558,109 or \$198.19 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.

In response to the appellant's evidence, the board of review acknowledged that the appellant presented the only two recent sales within the subject's neighborhood code. As to the other two sales presented by the appellant, the board of review contends those homes are of lower quality grades than the subject and each lacks a finished basement. In a spreadsheet reiterating the comparables, the board of review depicts the subject and appellant's comparables #1 and #2 with 1.75 quality grades and appellant's comparables #3 and #4 with 1.65 quality grades.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on three comparable sales, none of which are located in the same assessment neighborhood code as the subject. The parcels range in size from 10,004 to 12,000 square feet of land area and are each improved with a two-story dwelling of frame, brick or frame and brick exterior construction. The homes were built from 1970 to 1986 and range in size from 2,412 to 2,766 square feet of living area. Each comparable has an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 462 to 550 square feet of building area. The comparables have reported quality grades of either 1.65 or 1.7 and the assessing officials acknowledged that none of these homes have finished basement area. The comparables sold from January to November 2019 for sales prices ranging from \$409,500 to \$550,000 or from \$162.05 to \$198.84 per square foot of living area, including land.

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

In rebuttal, the appellant contends that the subject's basement was "completely destroyed by flood in 2013" and was not refinished. In support, the appellant supplied multiple color photographs dated in April 2013 depicting removed lower portions of drywall. The appellant further contends that the assessing officials erroneously report the subject dwelling with three full baths and one half bath whereas the subject has only two full baths and a half bath. Finally,

---

<sup>2</sup> The appellant's grid analysis reported comparable #1 contains 4,200 square feet of living area, however the board of review supplied a copy of the property record card depicting a dwelling size of 3,120 square feet of living area.

while the appellant reiterated a claim that the appellant's comparable #1 has 4,200 square feet of living area. The basis for this claim is a single-page Zillow® printout with a photograph and the text "Sold: \$540,000 (5 beds, 4 baths, 4,200 sqft)." There is no schematic drawing or other supporting information to depict the dwelling size set forth by Zillow® nor any information as to how the figure was calculated; for purposes of a listing, it is certainly conceivable that the finished basement area of this home was included in the Zillow® "sqft" figure, whereas assessing officials report above ground living area as the living area square footage and add value for finished basement area as a lesser rate.

### **Conclusion of Law**

The appellant contends 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). 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.

As an initial matter, while the appellant's rebuttal clearly depicts the damage caused to the basement in 2013, there was nothing submitted to establish that as of January 1, 2019, the lien date at issue, the basement was still in that condition. The Board also notes that the appellant specifically initially reported the subject's basement was "1/2 finished" in the April 2020 filing of this petition and did not modify that assertion in an October 2020 revised filing. The property record card maintained by the assessing officials for the subject property depicts a 2013 recalculation including the notation the basement was 100% finished; the Board recognizes that there is no month associated with the notation. Thus, on this record, the Board finds the appellant's effort to refute that the subject's basement has been unfinished and/or in a flood damaged condition since April 2013 was incomplete and inconclusive.

The parties submitted a total of seven sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #2 which was built in 1970 whereas the remaining six comparables were each built closer in time to the subject that was built in 1999.

Thus, the Board finds the best evidence of market value to be the appellant's comparable sales along with board of review comparable sales #1 and #3 which presented varying degrees of similarity to the subject property in location, age, size and some features. Four of the comparables which lack finished basement area warrant upward adjustments to make them more equivalent to the subject's finished basement. Each of the best comparables also has a smaller garage than the subject which would necessitate further upward adjustments. These most similar comparables sold from August 2017 to November 2019 for sales prices ranging from \$450,000 to \$550,000 or from \$159.80 to \$208.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$558,109 or \$198.19 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 square-foot basis which the Board finds to be logical given the subject dwelling containing 2,816 square feet of living area is larger than each of the six best comparable sales in the record and would be expected to carry a higher

overall value, in addition to the fact that subject built in 1999 is newer than five of the six best comparable sales in the record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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: 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

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

APPELLANT

Virgil McIntosh  
19W125 Mallard Court  
Downers Grove, IL 60516

COUNTY

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