



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

APPELLANT: Frank Lawlor  
DOCKET NO.: 19-07310.001-R-1  
PARCEL NO.: 05-25-305-022

The parties of record before the Property Tax Appeal Board are Frank Lawlor, 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:** \$27,630  
**IMPR.:** \$130,410  
**TOTAL:** \$158,040

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 1.5-story dwelling of frame and masonry exterior construction with 2,616 square feet of living area. The dwelling was constructed in 1987. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 483 square foot garage. The property has an 11,404 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends assessment inequity, with respect to both the land and the improvement assessment, as the basis of the appeal.<sup>1</sup> In support of this argument, the appellant submitted information on four equity comparables where three are located in the same assessment

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<sup>1</sup> Based on the evidence submitted by the appellant, the Board finds the basis of the appeal to be assessment equity.

neighborhood code as the subject.<sup>2</sup> The comparables have sites that range in size from 9,090 to 11,244 square feet of land area and are improved with a 1-story, a 1.5-story and two, 2-story dwellings of frame or frame and masonry exterior construction that range in size from 1,434 to 2,637 square feet of living area. The homes were built from 1964 to 1988. Three comparables have unfinished basements and one comparable lacks a basement. Each comparable has central air conditioning and a garage with either 441 or 462 square feet of building area. Three comparables have one or two fireplaces. The comparables have land assessments that range from \$20,430 to \$23,420 and either \$1.82 or \$2.42 per square foot of land area. The comparables have improvement assessments that range from \$66,310 to \$126,480 or from \$43.47 to \$52.24 per square foot of living area. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$26,500 or \$2.32 per square foot of land area and the improvement assessment be reduced to \$121,833 or \$46.57 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 \$158,040. The subject has a land assessment of \$27,630 or \$2.42 per square foot of land area and an improvement assessment of \$130,410 or \$49.85 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on six equity comparables located in the same assessment neighborhood code as the subject property. Board of review comparable #4 is the same property as the appellant's comparable #3. The comparables have sites that range in size from 9,090 to 15,200 square feet of land area and are improved with 1.5-story or 2-story dwellings of masonry or frame and masonry exterior construction that range in size from 2,327 to 2,536 square feet of living area. The homes were built from 1987 to 1989. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 427 to 462 square feet of building area. The comparables have land assessments that range from \$22,030 to \$36,830 or \$2.42 per square foot of land area and improvement assessments that range from \$122,380 to \$132,730 or from \$51.91 to \$54.16 per square foot of living area.

The board of review included comments contending the subject property "backs to Western Acres Golf Course" and that the "flood basin does not interfere with the subject's property lines." The board of review critiqued the appellant's comparable #1 as being sold in "As-Is" condition, comparable #2 as having a smaller basement and stated that the appellant's comparable #3 supports the subject's building value on a per square foot basis. The board of review critiqued the appellant's comparable #4 stating that it is located in a different neighborhood, lacks a basement, differs in design from the subject and is more than 1,000 square feet smaller in dwelling size when compared to the subject. The board of review also submitted a map depicting the subject property and proximity to both parties' comparables. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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<sup>2</sup> Details on the appellant's comparables related to neighborhood code, dwelling size and number of fireplaces are found in the information reported in the property record cards for these properties 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 nine equity comparables for the Board's consideration, as one property was common to both parties. With respect to the equity argument for the subject's land assessment, the Board finds that the comparables have land assessments ranging from \$22,030 to \$36,830 and either \$1.82 or \$2.42 per square foot of land area. The subject property has a land assessment of \$27,620 or \$2.42 per square foot of land area which is identical to nine of the ten land comparables in the record. After considering adjustments to the comparables for differences from the subject in land area, the Board finds a reduction in the subject's land assessment is not supported.

With respect to the subject's improvement assessment, the Board gives less weight to the appellant's comparables #1, #3 and #4 along with board of review comparables #4, #5 and #6, as these properties differ from the subject in location, age and/or design. The Board finds the best evidence of improvement assessment equity to be the remaining four comparables which are more similar to the subject in location, age, design, dwelling size and other features. These comparables have improvement assessments that range from \$122,380 to \$131,640 or from \$48.39 to \$54.16 per square foot of living area. The subject's improvement assessment of \$130,410 or \$49.85 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences from the subject, 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.

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:

April 19, 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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