



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

APPELLANT: Gary & Kimberly Ulfig  
DOCKET NO.: 19-08061.001-R-1  
PARCEL NO.: 05-26-407-002

The parties of record before the Property Tax Appeal Board are Gary & Kimberly Ulfig, 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:** \$27,830  
**IMPR.:** \$88,840  
**TOTAL:** \$116,670

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 ranch-style dwelling of frame construction with 1,544 square feet of living area. The dwelling was constructed in 1982 and is 37 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a 462 square foot garage. The property has a 11,486 square foot site and is located in Glen Ellyn, 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 five equity comparables located within 0.30 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The comparables are improved with ranch-style, 1.5-story, or 2-story homes of frame or frame and masonry construction ranging in size from 2,770 to 3,230 square feet of living area. The dwellings are from 32 to 42 years old. Each of the homes has a basement, one of which has

finished area, central air conditioning, a fireplace, and a garage ranging in size from 441 to 550 square feet of building area. The comparables have improvement assessments ranging from \$125,860 to \$149,390 or from \$44.76 to \$49.09 per square foot of living area.

The appellants submitted a letter explaining that most of the properties in the subject's neighborhood are two-story homes and only two homes in the subject's neighborhood are ranch-style homes, including the subject. The appellants requested a reduction in the subject's improvement assessment to reflect the median improvement assessment on a per square foot basis of the appellants' comparables which are all located in the subject's neighborhood and include homes of different styles.

Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$73,232 or \$47.43 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 \$116,670. The subject property has an improvement assessment of \$88,840 or \$57.54 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, a grid analysis of the board of review's and the appellants' comparables, a map depicting the locations of the comparables in relation to the subject property, and a letter arguing that the appellants' comparables are all significantly larger than the subject dwelling resulting in lower assessments on a per square foot basis.

The board of review's comparables are located from 0.11 to 0.62 of a mile from the subject property. Two of the comparables are located within the same assessment neighborhood code as the subject property. The comparables are improved with ranch-style, raised ranch-style, or split level homes of frame, masonry, or frame and masonry construction ranging in size from 1,484 to 1,929 square feet of living area. The dwellings were built from 1961 to 1988. Each of the homes has a basement, four of which have finished area, central air conditioning, a fireplace, and a garage ranging in size from 440 to 576 square feet of building area. The comparables have improvement assessments ranging from \$90,460 to \$111,640 or from \$57.87 to \$63.94 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 eleven comparables for the Board's consideration. The Board gives less weight to the appellants' comparables, which are dissimilar to the subject in dwelling size and/or style. The Board gives less weight to the board of review's comparables #2 through #5, which are dissimilar to the subject in style and finished basement area.

The Board finds the best evidence of assessment equity to be the board of review's comparables #1 and #6, which are relatively similar to the subject in style, dwelling size, and most features. These comparables had improvement assessments of \$90,460 and \$111,640 or \$58.25 and \$57.87 per square foot of living area, respectively. The subject's improvement assessment of \$88,840 or \$57.54 per square foot of living area falls below the best comparables in terms of total improvement assessment and on a per square foot basis. Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds the appellants 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: March 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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