



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

APPELLANT: J. William Stefan
DOCKET NO.: 19-08087.001-R-1
PARCEL NO.: 09-13-407-027

The parties of record before the Property Tax Appeal Board are J. William Stefan, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher in Chicago; 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: \$116,670
IMPR.: \$238,280
TOTAL: \$354,950

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 2-story dwelling of brick exterior construction with 3,675 square feet of living area. The dwelling was built in 1980. Features of the home include an unfinished basement and a 2-car garage.¹ The property has an approximately 23,087 square foot site and is located in Burr Ridge, Downers Grove Township, DuPage County.

The appellant contends assessment inequity with regard to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in the same neighborhood code as the subject property and within

¹ The Board notes that there are inconsistencies between property characteristics for the subject and comparables reported by the appellant and the property record cards for these properties presented by the board of review. Where these inconsistencies exist, the Board has relied on the property record cards.

0.17 of a mile from the subject property². The comparables are improved with 2-story homes of brick exterior construction ranging in size from 3,503 to 3,929 square feet of living area. The homes were built in either 1982 or 1985. Each home has a basement with finished area and a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$191,480 to \$231,650 or from \$52.15 to \$60.89 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$210,479 or \$57.27 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 \$354,950. The subject property has an improvement assessment of \$238,280 or \$64.84 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables, together with a grid analysis of the appellant's comparables, property record cards for the appellant's comparables, and a map depicting the locations of the parties' comparables in relation to the subject. The board of review's comparables are located in the same neighborhood code as the subject property and within 0.18 of a mile from the subject. The comparables range in size from 3,120 to 4,265 square feet of living area. The homes were built from 1975 to 1982. Seven comparables each have a basement with four having finished area. Each comparable has a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$219,350 to \$313,890 or from \$56.53 to \$84.21 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's improvement assessment.

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 a total of ten equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables as well as board of review comparables #1 through #4, #6, and #7 which differ from the subject in dwelling size and/or basement finish.

The Board finds the best evidence of assessment equity to be board of review comparables #5 and #8 which are similar to the subject in location, design, age, and dwelling size. Board of review comparable #8 lacks a basement foundation, a feature of the subject, suggesting an upward adjustment for this difference would be necessary to make it more equivalent to the subject. These two comparables have improvement assessments of \$219,350 and \$313,890 or of

² Property characteristics, including not limited to distance from the subject, which were not disclosed by the appellant were obtained from the evidence, including the property record cards, presented by the board of review.

\$56.53 and \$78.83 per square foot of living area, respectively. The subject's improvement assessment of \$238,280 or \$64.84 per square foot of living area is bracketed by the two best comparables in this record. Based on this record and after considering appropriate adjustments to the two best 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.

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:

December 19, 2023



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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