



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

APPELLANT: Rhonda Goergen
DOCKET NO.: 19-08090.001-R-1
PARCEL NO.: 09-07-106-021

The parties of record before the Property Tax Appeal Board are Rhonda Goergen, 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: \$98,840
IMPR.: \$161,440
TOTAL: \$260,280

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 3,055 square feet of living area. The dwelling was constructed in 1975. Features of the home include a full basement with 25% finished area, central air conditioning, a fireplace and a 960 square foot garage.¹ The property has a 16,215 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three suggested equity comparables with two comparables located in the DH neighborhood and one comparable outside of the subject's neighborhood code. The comparables were improved with two-story

¹ Some descriptive information of the subject property was obtained from the spreadsheet and property record card supplied by the board of review through the township assessor.

dwelling of frame or brick and frame exterior construction ranging in size from 2,368 to 2,487 square feet of living area. The dwellings were built from 1968 to 1976. Each comparable features a basement, two comparables have central air conditioning, each comparable has a fireplace and each comparable has a garage ranging in size from 400 to 625 square feet of building area. The comparables have improvement assessments ranging from \$83,490 to \$102,720 or from \$34.35 to \$43.37 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$115,356 or \$37.76 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 \$260,280. The subject property has an improvement assessment of \$161,440 or \$52.84 per square foot of living area.

The board of review submitted a note from the township assessor stating that the appellant's comparables are located north of Ogden Avenue and not in the subject's neighborhood. A map is included that depicts the location of the comparables submitted by both parties.

In support of its contention of the correct assessment the board of review through the township assessor submitted a grid analysis, property record cards and a spreadsheet on four suggested equity comparables located in the DH neighborhood code as the subject property. The comparables were improved with two-story dwellings of frame or frame and brick exterior construction ranging in size from 2,759 to 3,298 square feet of living area. The dwellings were built from 1922 to 1953.² Comparable #1 has an effective age of 1965. Each comparable has a basement with one comparable having 100% finished area. Three comparables have central air conditioning, three comparables have one fireplace and each comparable has a detached or attached garage ranging in size from 445 to 572 square feet of building area.³ The comparables have improvement assessments ranging from \$153,630 to \$174,550 or from \$51.84 to \$57.28 per square foot of living area. Based on this evidence, the board of review requests confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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.

² The spreadsheet submitted by the board of review through the township assessor indicates that these comparables have multiple years built.

³ The garage sizes for the board of review comparables were obtained from the spreadsheet and property record cards provided by the board of review through the township assessor.

The record contains a total of nine suggested equity comparables for the Board's consideration. The Board finds none of the comparables are truly similar to the subject. The appellant's comparables are significantly inferior to the subject in dwelling size and/or location when compared to the subject. The board of review comparables are significantly inferior to the subject in age when compared to the subject. Nevertheless, these seven comparables have improvement assessments ranging from \$83,490 to \$174,550 or from \$34.35 to \$57.28 per square foot of living area. The subject's improvement assessment of \$161,440 or \$52.84 per square foot of living area falls within the range established by the comparables in the record. Based on this record and after considering adjustments to the comparables for differences when compared to 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:

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

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

APPELLANT

Rhonda Goergen, by attorney:
Brian S. Maher
Weis, DuBrock, Doody & Maher
1 North LaSalle Street
Suite 1500
Chicago, IL 60602-3992

COUNTY

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