



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

APPELLANT: Michael Hillenbrand  
DOCKET NO.: 19-08266.001-R-1  
PARCEL NO.: 05-13-207-023

The parties of record before the Property Tax Appeal Board are Michael Hillenbrand, 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 **A Reduction** 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:** \$29,930  
**IMPR.:** \$89,280  
**TOTAL:** \$119,210

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 is improved with a single-family dwelling constructed in 1981. The subject parcel contains 10,890<sup>1</sup> square feet of land area and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board contending assessment inequity concerning the land assessment only as the basis of the appeal. In support of this argument the appellant submitted a grid analysis with information on four equity comparables, assessment information for four additional properties presented via township assessor printouts, and a memorandum stating that the assessor's methodology is inconsistently applied to neighboring parcels and other larger parcels. For ease of reference, the Board has numbered the additional comparables #5 through #8. Six of the comparables are located in the same neighborhood code

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<sup>1</sup> The Milton Township Deputy Assessor testified that the lot size was corrected from 11,922 to 10,890 square feet of land area.

as the subject. The comparables range in size from 8,301 to 44,857 square feet of land area. The comparables have land assessments ranging from \$12,120 to \$38,880 or from \$0.86 to \$2.33 per square foot of land area. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$21,698 or \$1.99 per square foot of land area when using the lot size of 10,890 square feet.

At hearing, the appellant testified that the lot size was reduced from 11,922 to 10,890 square feet of land area, and the assessment decreased yet the assessment per square foot increased from \$2.63 to \$2.75. The appellant also testified that the property was in a flood plain.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$120,670. The subject property has a land assessment of \$31,390 or \$2.88 per square foot of land area when using 10,890 square feet of land area. At hearing, the Milton Township Deputy Assessor testified that the subject's parcel size was corrected in 2020, and the correct assessment for 2019 should be \$29,930. The assessor also testified that the subject's assessment was lowered in 2017 due to its inclusion in a partial flood plain.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables and a memorandum stating that similarly sized lots are assessed at a similar price per square foot, the subject was reduced for the 2020 tax year and should be assessed at \$29,930 or \$2.75 per square feet, and that certain of the appellant's comparables support the assessment. The board of review comparables are located in the same neighborhood code as the subject and consist of improved parcels ranging in size from 10,356 to 11,886 square feet of land area. The comparables have land assessments ranging from \$29,180 to \$31,330 or from \$2.64 to \$2.82 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity concerning the land assessment 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 based on inequity is not warranted.

The parties submitted a total of 14 equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives reduced weight to the appellant's comparables #3 and #4 due to significant differences in size when compared to the subject parcel, as well as comparables #7 and #8 due to their location outside of the subject's neighborhood code.

The Board finds the best evidence of assessment equity to be the remaining comparables. The Board finds these comparables were more similar to the subject in location and size. These

comparables have improvement assessments that range from \$12,120 to \$35,150 or from \$0.86 to \$2.82 per square foot of land area. The subject's land assessment of \$31,390 or \$2.88 per square foot of land area when using 10,890 square feet of land area falls above the range established by the best comparables in this record on a per-square-foot basis. However, the board of review memorandum and the Deputy Assessor testimony were that the assessment should be lowered to \$29,930, or \$2.75 per square foot, which is within the range established by the best comparables in the record. Based on this record and after considering adjustments for differences when compared to the subject, the Board finds the record evidence establishes that the subject's land was inequitably assessed, and thus a reduction in the subject's assessment is justified based on the corrected parcel size, comparables, and the testimony in the 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: \_\_\_\_\_

October 18, 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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