



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

APPELLANT: Charlotte Drevant
DOCKET NO.: 19-08339.001-R-1
PARCEL NO.: 02-17-211-033

The parties of record before the Property Tax Appeal Board are Charlotte Drevant, 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: \$24,020
IMPR.: \$70,000
TOTAL: \$94,020

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 1,918 square feet of living area. The dwelling was constructed in 1991. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 2-car garage. The property has a 5,000 square foot site and is located in Bloomingdale, Bloomingdale Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables, together with a brief presenting the similarities and differences of these properties compared to the subject. The comparables are located within the same assessment neighborhood code as the subject property and are improved with two-story homes of frame exterior construction ranging in size from 2,043 to 2,144 square feet of living area. The dwellings were built from 1990 to 1992. Two homes each have an unfinished basement. Each

home has central air conditioning and a 2-car garage. The comparables have improvement assessments ranging from \$60,880 to \$71,770 or from \$29.80 to \$33.47 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$57,180 or \$29.81 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 \$105,540. The subject property has an improvement assessment of \$81,520 or \$42.50 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on two equity comparables in a spreadsheet, together with a map depicting the locations of the parties' comparables in relation to the subject, property record cards for the parties' comparables and a memo describing the comparables as being located in the same neighborhood as the subject. The board of review's comparables are improved with two-story homes of frame exterior construction with 1,548 or 1,589 square feet of living area. The dwellings were built in 1990 or 1992. Each home has a basement with finished area, and a 2-car garage. The comparables have improvement assessments of \$65,700 and \$69,360 or \$42.44 and \$43.65 per square foot of living area, respectively.

The board of review submitted a letter from the township assessor highlighting that the board of review's comparables have finished basement area like the subject. The township assessor also contended that the appellant's request would place the subject's improvement assessment similar to homes without finished basement 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of five equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #1, which does not have a basement like the subject, and to the board of review's comparables, which are much smaller homes than the subject dwelling.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #3, which are similar to the subject in dwelling size, age, location, and some features, although

these comparables do not have finished basement area like the subject. These comparables have improvement assessments of \$60,880 and \$66,670 or \$29.80 and \$31.85 per square foot of living area, respectively. The subject's improvement assessment of \$81,520 or \$42.50 per square foot of living area falls above the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: June 21, 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

Charlotte Drevant
162 Seneca Trail
Bloomington, IL 60108

COUNTY

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