



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

APPELLANT: David Burnier  
DOCKET NO.: 19-08913.001-R-1  
PARCEL NO.: 06-02-403-017

The parties of record before the Property Tax Appeal Board are David Burnier, 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 **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:** \$126,100  
**IMPR.:** \$92,460  
**TOTAL:** \$218,560

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 containing 2,540 square feet of living area. The dwelling was constructed in 1944 and is approximately 76 years old. Features of the home include a partially finished basement, central air conditioning, two fireplaces, and a 2-car detached garage. The property has an approximately 20,700 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellant, David Burnier, appeared before the Property Tax Appeal Board contending overvaluation and inequity in assessment with regard to the land and improvement as the bases of the appeal. In support of these arguments, the appellant submitted a grid analysis containing both sales and assessment data of six comparable properties. The comparables consist of 1-story, 1 ½-story, and 2-story dwellings located within one mile from the subject and in different neighborhood codes than the subject property. The comparables have lots ranging in size from 7,000 to 11,022 square feet of land area and range in dwelling size from 1,185 to 3,372 square

feet of living area. The comparables range in age from 59 to 95 years old. Each comparable features a basement, four with finished area. Each comparable also features central air conditioning and a 2-car or a 3-car garage. Five dwellings have either one or four fireplaces. The comparable sold from June 2015 to June 2018 for prices ranging from \$380,000 to \$1,149,000 or from \$260.96 to \$340.75 per square foot of living area, including land. The comparables have land assessments ranging from \$66,270 to \$101,810 or \$9.24 and \$9.47 per square foot of land area. The comparables have improvement assessments ranging from \$25,690 to \$161,950 or from \$21.68 to \$48.47 per square foot of living area.

The appellant, David Burnier, testified at the hearing before the Property Tax Appeal Board and initially clarified that he is withdrawing his argument based on market value grounds and is instead appealing only based on lack of uniformity (inequity) in assessment regarding both land and improvement (dwelling). Burnier stated that he is not disputing the market value of the subject property as determined by the board of review but rather argued that the subject is inequitably assessed at 33.33% of the subject's market value, while other homes including his neighbor's home located at 333 Hagans Avenue are assessed at an average of 21.5% of their recent sale prices. Burnier argued that the subject property should also be assessed at 21.5% of its market value as determined by the board of review. The appellant testified that all the comparable properties depicted in the grid have assessments lower than 33.33% of their sale prices as noted on the grid. Therefore, the subject's total assessment of 33.33% of its agreed market value is inequitable. Finally, Burnier contended that the subject property is located on a "busy street" unlike the six comparable properties that are located within the subdivision which should further lower the subject's land assessment. Based on this evidence and testimony, the appellant requested a reduction to the subject's land and improvement assessments.

Under cross-examination by Carl Peterson on behalf of the DuPage County Board of Review, Burnier acknowledged that none of the six comparable properties are located in the subject's neighborhood code. Burnier also conceded that the board of review grid analysis depicts the subject's land assessment in the amount of \$6.09 per square foot of land area while the six comparable properties selected by the appellant range in assessments from \$9.24 to \$9.47 per square foot of land area. Under further cross-examination, Burnier stated that only two comparables are 2-story homes like the subject dwelling. With respect to the improvement assessment, Burnier acknowledged that the subject dwelling's assessment is lower than that of the two comparables with similar 2-story design as the subject dwelling.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$218,560. The subject's assessment reflects a market value of \$662,504 or \$260.83 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for DuPage County of 32.99% as determined by the Illinois Department of Revenue. The subject has a land assessment of \$126,100 or \$6.09 per square foot of land area and an improvement assessment of \$92,460 or \$36.40 per square foot of living area.

In support of its contention of the correct assessment, the board of review through the township assessor, submitted a grid analysis containing information on six equity comparables located within the subject's assessment neighborhood. The comparables are describes as 2-story homes of "brick, masonry or stone" exterior construction ranging in size from 2,270 to 2,762 square feet

of living area. The comparables range in years of construction from 1928 to 1954. Each home features a basement, one or two fireplaces, and a 2-car or a 3-car garage. Five comparables feature central air conditioning. Comparable #1 also features an inground swimming pool. The comparables have land assessments ranging from \$67,480 to \$171,390 or from \$5.94 to \$9.47 per square foot of land area and improvement assessments ranging from \$125,290 to \$147,990 or from \$53.07 to \$55.64 per square foot of living area. The board of review also submitted the property record cards for each of the parties' equity comparables.

In addition, the board of review submitted a grid analysis containing information on eight comparable sales, two of which are located within the same assessment neighborhood code as the subject property. The dwellings area described as 2-story homes of varying exterior finishes ranging in size from 2,005 to 2,846 square feet of living area. The comparables range in years of construction from 1927 to 1951. Each home features a basement, and a 1-car or a 2-car garage.<sup>1</sup> The sales occurred from August 2017 to October 2019 for prices ranging from \$470,000 to \$799,900 or from \$219.93 to \$281.06 per square foot of living area, land included. Lastly, the board of review through the township assessor submitted a narrative memorandum contending that none of the appellant's comparables are located in the subject's neighborhood, and only two comparables are 2-story homes like the subject dwelling. Conversely, the board of review contended in its memorandum that each of the board of review equity comparables are 2-story homes like the subject that are located in the same assessment neighborhood code as the subject property and are uniformly assessed. Moreover, the board of review argued that the subject's price per square foot of living area, land included, as reflected by the subject's total assessment is lower than that of the appellant's own comparables.

Representing the board of review was board member, Carl Peterson. Peterson called York Township Deputy Assessor, Julie Patterson, as a witness to testify regarding the evidence she prepared on behalf of the board of review. Patterson described the equity comparables and noted their similarities in location, characteristics and features to the subject property as well as the range of the land and improvement assessments relative to the subject's land and improvement assessments. Patterson explained that the subject's land and improvement assessments are lower than that of the board of review equity comparables based on the adjusted recent sale of the home next door to the subject for a price of \$685,000 in July 2018 and which is "as similar as you can possibly get to his property."

Under cross-examination, Ms. Patterson was questioned by the appellant whether any consideration was given to the subject's location on Hagans Avenue which is a busy street. Ms. Patterson testified that she is not aware of specific adjustments given for this factor, however she noted that the subject's land assessment of \$6.09 per square foot of land area is lower on a per square foot basis than all but one of the comparables in this record. When questioned by the Administrative Law Judge, Ms. Patterson stated that board of review comparables #1, #2, #3, and #6 are each located on a "very busy through street" like the subject property.

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<sup>1</sup> The board of review did not submit property record cards for its comparable sales and did not include descriptive information in the grid regarding many features such as central air conditioning, fireplace(s), finished basement area(s), etc.

Based on this evidence and testimony, the board of review requested that the subject's assessment be confirmed.

### **Conclusion of Law**

The taxpayer contends assessment inequity with regard to the land and improvement assessments 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 land and improvement assessments is not warranted.

Initially, the appellant does not dispute the market value of the subject property, but rather argues that the subject's land and improvement are not uniformly assessed based on the subject's total assessment being 33.33% of its estimated market value while the comparable properties submitted by the appellant are being assessed below the statutorily required 33.33% as reflected by their most recent sale prices. The Board finds this argument unpersuasive and unsupported by the evidence in the record. The Board finds that the principle of uniformity of assessments requires that similar properties within the same neighborhood/subdivision/area be assessed on a similar basis. *See The Kankakee County Board of Review v. The Property Tax Appeal Board*, 131 Ill. 2d 1, 544 N.E.2d 762 (1989). Generally, in determining whether or not the subject property is equitably assessed, the Board will analyze the assessments of the most similar properties to the subject contained in the record. The assessment methodology and actual assessments together with the salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists. *See Id.* The fact that some of the properties in the record may have sold for prices that reflect their respective assessments to be lower than the statutory 33.33% simply means that these properties may be under-assessed. As a remedy for assessments that are lower (or higher) than the statutory 33.33% of market value, all properties are equalized across given neighborhoods or areas by the application of equalization factors. The purpose of equalization factors is set forth in the Illinois Department of Revenue publication, PTAX-1004, The Illinois Property Tax System, page 17, concerning how uniformity in assessments is achieved by the application of equalization factors:

The assessment/sales ratio study shows **whether or not assessments within a given area actually average 33 1/3 percent of market value**. If the results of the study indicate that assessments are either higher or lower than 33 1/3 percent, a blanket percentage increase or decrease, called an "equalization factor" or "multiplier" is calculated and applied to all non-farm property to bring the level of assessment to 33 1/3 percent. The application of this uniform percentage increase or decrease to assessed values is called "equalization." [Emphasis added.]

Given the above, the Board will analyze the evidence in this record to determine whether or not the subject property is uniformly assessed. The record contains six equity comparables submitted by the appellant and six equity comparables submitted by the board of review in

support of their respective uniformity arguments. The Board gave less weight to appellant's comparables #3 through #6 as these dwellings have differing designs when compared to the subject's 2-story design. Moreover, appellant's comparables #5 and #6 vary significantly from the subject in dwelling size. The Board further gave reduced weight to board of review comparable #1 based on having an inground swimming pool which the subject lacks, and #4 based on its lack of central air conditioning which is a feature of the subject dwelling.

With regard to the improvement (dwelling) assessment, the Board finds the best evidence of improvement assessment equity to be appellant's comparables #1 and #2, along with board of review comparables #2, #3, #5, and #6 which are most similar to the subject in design, location, dwelling size, and most features. The best comparables in this record have improvement assessments ranging from \$115,940 to \$147,990 or from \$46.83 to \$55.64 per square foot of living area. The subject has an improvement assessment of \$92,460 or \$36.40 per square foot of living area which is below the range established by the best improvement equity comparables in this record. Therefore, the Board finds that the subject's improvement is not inequitably assessed and a reduction to the subject's improvement is not warranted.

As to the subject's land assessment, The Board finds the best land equity comparables to be board of review comparables #1 through #4 which are most similar to the subject parcel in location and lot size. These best land equity comparables have land assessments ranging from \$130,080 to \$171,390 or from \$5.94 to \$8.33 per square foot of land area. The subject has a land assessment of \$126,100 or \$6.09 per square foot of land area which falls below the range established by the most similar land comparables in the record. The Board gives less weight to the remaining land comparables based on their significantly smaller lot sizes relative to the subject parcel. Therefore, on this record, the Board finds that the appellant did not establish by clear and convincing evidence that the subject's land is inequitably assessed. As to the appellant's argument that the subject is located on a busy street, the undisputed testimony by the board of review witness has established that board of review comparables #1 through #3 are also located on a busy street like the subject. Moreover, the evidence in the record does not support appellant's argument that the subject's location on a busy street has any adverse effect on its market value.

In conclusion, based on this record, and after considering adjustments to the best comparable properties for differences from the subject, the Board finds that the appellant did not demonstrate by clear and convincing evidence that the subject property is inequitably assessed and, therefore, a reduction in the subject's land and improvement (dwelling) assessments is not warranted.

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: \_\_\_\_\_

August 20, 2024



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

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