



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

APPELLANT: Sandra Aguilera  
DOCKET NO.: 19-08923.001-R-1  
PARCEL NO.: 03-24-400-032

The parties of record before the Property Tax Appeal Board are Sandra Aguilera, 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:** \$34,350  
**IMPR.:** \$112,730  
**TOTAL:** \$147,080

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 brick and frame exterior construction with 3,415 square feet of living area. The dwelling was constructed in 2000 and is approximately 19 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 724 square foot garage. The property has a 6,120 square foot site and is located in Bensenville, Addison Township, DuPage County.

The appellant contends assessment inequity with respect to both the land and improvement assessments as the basis of the appeal. In support of these arguments, the appellant submitted information on four equity comparables located within the same assessment neighborhood code as the subject property. The parcels range in size from 5,673 to 9,300 square feet of land area and are improved with two-story homes of frame or brick and frame exterior construction ranging in size from 2,950 to 3,473 square feet of living area. The dwellings range in age from 14 to 20 years old. Each home has a basement, central air conditioning, a fireplace, and a garage

ranging in size from 419 to 693 square feet of building area. The comparables have land assessments of either \$32,710 or \$34,350 or from \$3.52 to \$5.77 per square foot of land. The comparables have improvement assessments ranging from \$95,610 to \$113,110 or from \$31.19 to \$32.79 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's land assessment to \$32,710 or \$5.34 per square foot of land and a reduction in the subject's improvement assessment to \$99,957 or \$29.27 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 \$147,080. The subject property has a land assessment of \$34,350 or \$5.61 per square foot of land and an improvement assessment of \$112,730 or \$33.01 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on seven equity comparables, together with a map depicting the locations of the parties' comparables in relation to the subject and property record cards for the parties' comparables. The board of review's comparables are located within the same assessment neighborhood code as the subject property. The parcels range in size from 9,045 to 21,000 square feet of land and are improved with two-story homes of brick, frame, or brick and frame exterior construction ranging in size from 1,858 to 3,792 square feet of living area. The dwellings were built from 1952 to 2006. Each home has a basement, one of which has finished area, central air conditioning, a fireplace, and a garage ranging in size from 396 to 743 square feet of building area. The comparables have land assessments ranging from \$32,710 to \$42,520 or from \$1.64 to \$4.61 per square foot of land area. The comparables have improvement assessments ranging from \$59,210 to \$122,710 or from \$31.57 to \$33.81 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's land and improvement assessments.

### **Conclusion of Law**

The appellant contends assessment inequity in both 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 record contains a total of eleven equity comparables for the Board's consideration. With respect to the land assessment, the Board gives less weight to the board of review's comparables #1, #4, and #7, which are significantly larger lots than the subject property.

The Board finds the best evidence of land assessment equity to be the appellant's comparables and the board of review's comparables #2, #3, #5, and #6, which are relatively similar to the subject in lot size and location. These comparables have land assessments that range from \$32,710 to \$42,520 or from \$3.45 to \$5.77 per square foot of land area. The subject's land

assessment of \$34,350 or \$5.61 per square foot of land area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

With respect to the improvement assessment, the Board gives less weight to the appellant's comparable #2 and the board of review's comparables #5, #6, and #7, due to substantial differences from the subject in dwelling size and/or age.

The Board finds the best evidence of improvement assessment equity to be the appellant's comparables #1, #3, and #4 and the board of review's comparables #1 through #4, which are similar to the subject in dwelling size, age, location, and most features. These comparables have improvement assessments that range from \$100,980 to \$122,710 or from \$31.19 to \$33.64 per square foot of living area. The subject's improvement assessment of \$112,730 or \$33.01 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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

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