



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

APPELLANT: William Doster
DOCKET NO.: 20-07514.001-R-1
PARCEL NO.: 04-27-306-072

The parties of record before the Property Tax Appeal Board are William Doster, 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: \$ 27,910
IMPR.: \$ 86,670
TOTAL: \$114,580

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 2020 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 two-story dwelling of brick and frame construction containing 2,027 square feet of living area. The dwelling was built in 1999 and is approximately 22 years old. Features of the home include a full unfinished basement, central air conditioning, and an attached garage with 441 square feet of building area. The property has an 8,176 square foot site and is located in Warrenville, Winfield Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. The subject's land assessment was not challenged. In support of this argument, the appellant submitted information on four equity comparables improved with two-story dwellings of frame or brick and frame construction ranging in size from 1,852 to 2,192 square feet of living area. The homes range in age from 30 to 42 years old. Each comparable has an unfinished basement, central air conditioning, and attached garage ranging in size from 400 to 460 square feet of building area. These properties are located from approximately .5 to 1.2 miles from the

subject property but are located in a different subdivision than the subject. The appellant asserted the comparables are located in the same elementary school district as the subject. The comparables have improvement assessments ranging from \$41,450 to \$67,640 or from \$22.38 to \$30.86 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$68,756.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$114,580. The subject property has an improvement assessment of \$86,670 or \$42.76 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with two-story dwellings of frame or brick and frame construction ranging in size from 1,844 to 2,451 square feet of living area. The dwellings were built from 1996 to 1998. Each comparable has an unfinished basement, central air conditioning, one fireplace, and an attached garage of 420 square feet of building area. The comparables are located within the same subdivision and along the same street as the subject. These properties have improvement assessments ranging from \$78,870 to \$99,410 or from \$40.56 to \$42.77 per square foot of living area. Based on this evidence, the board of review requested 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.

The parties submitted information on seven equity comparables to support their respective positions. The Board gives little weight to appellant's comparables as the dwelling are older in age when compared to the subject. Additionally, each of the appellant's comparable is located in a different subdivision than the subject, which further detracts for the weight of the evidence. The Board finds the comparables submitted by the board of review are more similar when compared to the subject in location, design, age, dwelling size and features. These comparables have improvement assessments that range from \$78,870 to \$99,410 or from \$40.56 to \$42.77 per square foot of living area. The subject's improvement assessment of \$86,670 or \$42.76 per square foot of living area falls within the range established by the best comparables in this record and is supported when considering the adjustments. Based on this record the Board finds the assessment of the subject property as established by the board of review is correct 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:

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

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

APPELLANT

William Doster
2S653 Westbury Ct
Warrensville, IL 60555

COUNTY

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