



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

APPELLANT: Michael Hillenbrand
DOCKET NO.: 20-07916.001-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 **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: \$30,740
IMPR.: \$91,700
TOTAL: \$122,440

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 single-family dwelling constructed in 1981. The subject parcel contains 10,890 square feet of land area and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends assessment inequity concerning the land as the basis of the appeal.¹ In support of this argument the appellant submitted information on four equity comparables and a memorandum stating that the assessor's methodology is inconsistently applied to neighboring parcels and that the subject is in a flood plain. The comparables range in size from 11,868 to 59,900 square feet of land area. The comparables have land assessments ranging from \$28,029 to \$53,150 or from \$0.89 to \$2.71 per square foot of land area. Based on this evidence, the

¹ Although the appellant requested a reduction in both the land and improvement assessments, the appellant's grid only contains land equity comparable data. In lieu of improvement comparable data, the grid contains the handwritten statement "Info not applicable – appealin [sic] land value."

appellant requested the subject's land assessment be reduced to \$27,310 or \$2.51 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$122,440. The subject property has a land assessment of \$30,740 or \$2.82 per square foot of land area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables and a memorandum stating that similarly sized lots are assessed at the same amount per square foot as the subject and that the appellant's comparables are larger lots that are valued differently than lots closer in size to the subject. 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 10,525 square feet of land area. The comparables have land assessments ranging from \$29,970 to \$30,210 or \$2.87 or \$2.89 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 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.

As an initial matter, the Board takes judicial notice that the subject property was the subject matter of an appeal for the 2019 tax year in which a decision was issued by the Property Tax Appeal Board reducing the subject's assessment to \$119,210. Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record discloses that the subject property is an owner-occupied dwelling and that the 2019 and 2020 tax years are within the same general assessment period. Furthermore, the decision of the Property Tax Appeal Board for the 2019 tax year has not been reversed or modified upon review and there was no evidence in the record that the property sold establishing a different fair cash value. The record also discloses that in tax year 2020 a township equalization factor of 1.0271 was applied in Milton Township. Applying section 16-185 of the Property Tax Code results in an assessment of \$122,440, which is equivalent to the 2020 assessment of the subject

property as established by the DuPage County Board of Review. After considering the requirements of section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

As a final point, the Board finds the best evidence of assessment equity to be the appellant's comparable #1 and the board of review comparables, which are more similar to the subject in location and parcel size. These comparables had land assessments that ranged from \$29,970 to \$32,160 or from \$2.71 to \$2.89 per square foot of land area. The subject's land assessment of \$30,740 or \$2.82 per square foot of land area falls within the range established by the best comparables in this record. Less weight is given the remaining comparables provided by the appellant due to differences in parcel size when compared to the subject. Based on this record and after considering adjustments to the best comparables for differences, 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 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

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APPELLANT

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