



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

APPELLANT: Eugene and Julia Davies  
DOCKET NO.: 20-08086.001-R-1  
PARCEL NO.: 09-18-213-014

The parties of record before the Property Tax Appeal Board are Eugene and Julia Davies, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$58,880  
**IMPR.:** \$89,640  
**TOTAL:** \$148,520

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 consists of a one-story dwelling of frame exterior construction with 1,487 square feet of living area.<sup>1</sup> The dwelling was constructed in 1963. Features of the home include a basement with finished area, 3 bathrooms, central air conditioning, a fireplace, a 168 square foot enclosed porch, and a 558 square foot garage. The property has a 23,760 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellants contend assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellants submitted assessment information on 16 equity comparables located within 0.37 of a mile from the subject. The appellants' comparables are described as being improved with one-story dwellings of brick, frame or frame

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<sup>1</sup> Some of the features for the subject and appellants' comparables were found in the property record cards and evidence presented by the board of review.

and brick exterior construction ranging in size from 1,344 to 1,623 square feet of living area. The dwellings were built from 1954 to 1971. Six comparables each have one fireplace, and ten comparables each have central air conditioning. Each comparable has a basement, from 1 to 2½ bathrooms, and a garage ranging in size from 264 to 968 square feet of building area. The comparables have improvement assessments ranging from \$54,960 to \$84,260 or from \$36.77 to \$55.81 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$148,520. The subject property has an improvement assessment of \$89,640 or \$60.28 per square foot of living area.

The board of review submitted assessment data sheets, property record cards, and a map of the appellants' comparables #1 through #8 and the board of review's three comparables. Five of the appellants' comparables #1 through #8 were described as having from 25% or 50% finished basement area. In addition, the board of review denoted the inferior features of the parties' comparables in comparison to the subject regarding grade, number of baths, finished basement area, garage size, and/or other features.

In support of its contention of the correct assessment, the board of review, through the township assessor, submitted information on three equity comparables located within 0.67 of a mile from the subject. The board of review comparables are described as being improved with one-story dwellings of frame exterior construction ranging in size from 1,330 to 1,449 square feet of living area. The dwellings were built from 1964 to 1974. One comparable has a fireplace. The comparables have basements, two of which have 50% or 75% finished basement area, from 2 to 3 bathrooms, central air conditioning, and a garage ranging in size from 464 to 981 square feet of building area. The comparables have improvement assessments ranging from \$77,090 to \$98,980 or from \$57.96 to \$70.50 per square foot of living area. . The board of review stated the board of review comparable #2 was most like the subject with 75% finished basement area, except it had a finished basement with no kitchen. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants' counsel contends their comparables are similar to the subject property and that 18 of the parties' 19 comparables support an assessment reduction based on "building price/SF." Based on the evidence, counsel contends the subject property is overassessed and requested the Board find in favor of the appellants requested assessment reduction.

### **Conclusion of Law**

The appellants contend assessment inequity with respect to the subject's improvement 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of 24 equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables #1, #3, #4, #6 and #8 through #16 as well as the board of review comparable #3 which lack central air conditioning and/or a finished basement, which are features of the subject property.

The Board finds the best evidence of assessment equity to be appellants' comparables #2, #5 and #7 as well as the board of review comparables #1 and #2. These comparables are similar to the subject in location, dwelling size, age, basement finish, and/or features. These comparables have improvement assessments ranging from \$54,960 to \$85,750 or from \$37.54 to \$59.18 per square foot of living area. The subject's improvement assessment of \$89,640 or \$60.28 per square foot of living area falls above the range established by the best comparables in this record. However, the Board finds the subject's higher improvement assessment is logical after considering the subject's features such as number of bathrooms, larger garage, enclosed porch and the basement area with finished kitchen that was disclosed by the board of review and not refuted in the rebuttal by the appellants. Based on this record, the Board finds the appellants 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.

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:

April 18, 2023



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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