



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

APPELLANT: Jeffrey and Sherry Cullen
DOCKET NO.: 20-08087.001-R-1
PARCEL NO.: 09-15-104-017

The parties of record before the Property Tax Appeal Board are Jeffrey and Sherry Cullen, 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: \$28,440
IMPR.: \$194,290
TOTAL: \$222,730

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 two-story dwelling of brick exterior construction with 2,571 square feet of living area. The dwelling was constructed in 2007. Features of the home include a basement with finished area, one fireplace, central air conditioning, and a 529 square foot garage.¹ The property has a 6,161 square foot site and is located in Westmont, Downers Grove Township, DuPage County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on 12 equity comparables located within the same neighborhood assessment code as the subject. The appellants reported the comparables are improved with two-story dwellings of frame or brick

¹ The Board finds the best description of the subject property was found in the property record card submitted by the board of review.

exterior construction ranging in size from 2,526 to 2,803 square feet of living area. The dwellings were built from 2000 to 2007. Each comparable has a basement, seven of which have finished area, one fireplace, central air conditioning, and a garage ranging in size from 462 to 1,360 square feet of building area.² The comparables have improvement assessments ranging from \$135,910 to \$199,080 or from \$48.92 to \$72.01 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment of \$159,639 or \$62.09 per square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$222,730. The subject property has an improvement assessment of \$194,290 or \$75.57 per square foot of living area.

The board of review submitted grid analyses, property record cards and a map of the subject property and all of the parties' comparables. The comparable map depicted that the appellants' comparables #8, #11 and #12 and the board of review's comparables #1, #2 and #3 are closer in proximity to the subject than the parties' other comparables in the record.

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 the same neighborhood assessment code as the subject. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 2,912 to 2,969 square feet of living area. The dwellings were built in 2007 and 2009. Each comparable has a basement, two of which have finished area, one fireplace, central air conditioning, and a garage of 506 or 529 square feet of building area. The comparables have improvement assessments ranging from \$197,850 to \$210,200 or from \$67.94 to \$70.80 per square feet of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants' counsel asserted their comparables are similar to the subject in location, living area, age, and style.

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 15 equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables #1 through #10 as well as the board of review

² Some property details for the appellant's comparables were found in their property record cards submitted by the board of review, which disclosed the basement finish of the comparables.

comparable #1 which are less proximate in location to the subject property and/or lack a finished basement⁷. The map provided by the board of review depicted appellants' comparables #1 through #7, #9 and #10 as being less proximate in location to the subject than the other comparables in the record.

The Board finds the best evidence of assessment equity to be the appellants' comparables #11 and #12 as well as the board of review comparables #2 and #3 which are more similar to the subject in location, dwelling size, age, and have a finished basement, like the subject. These four comparables have improvement assessments ranging from \$197,150 to \$210,200 or from \$71.35 to \$72.01 per square foot of living area. The subject's improvement assessment of \$194,290 or \$75.57 per square foot of living area falls below the range established by the best comparables in this record on an overall basis but above the range on a per-square-foot basis, which is logical considering the subject's smaller dwelling size. After considering the economies of scale and adjustments to the best comparables for differences when compared to the subject, 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:

May 16, 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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