



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

APPELLANT: Casey J Chapman
DOCKET NO.: 20-08088.001-R-1
PARCEL NO.: 10-06-202-017

The parties of record before the Property Tax Appeal Board are Casey J Chapman, the appellant, 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: \$44,500
IMPR.: \$112,950
TOTAL: \$157,450

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 consists of a two-story dwelling of frame and brick exterior construction with 2,404 square feet of living area.¹ The dwelling was constructed in 1996. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a garage with 852 square feet of building area. The property has a 9,289 square foot site and is located in Woodridge, Downers Grove Township, DuPage County.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellant submitted assessment information on 16 equity comparables located within the subject's same assessment neighborhood code and within 0.22 of a mile from the subject. The comparables are improved with two-story dwellings

¹ Some of the features for the subject property not reported in the appellant's grid analysis was obtained from the board of review's evidence.

of brick or frame and brick exterior construction ranging in size from 2,199 to 2,542 square feet of living area. The dwellings were built from 1995 to 1999. Each comparable has an unfinished basement, and a garage ranging in size from 441 to 807. Ten comparables each have central air conditioning, and fifteen comparables each have a fireplace. The comparables have improvement assessments ranging from \$81,810 to \$104,400 or from \$35.68 to \$41.72 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$91,834 or \$38.20 per square foot of living.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$157,450. The subject property has an improvement assessment of \$112,950 or \$46.98 per square foot of living area.

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 assessment neighborhood code as the subject and within 0.20 of a mile from the subject. The comparables are improved with two-story dwellings of frame and brick exterior construction ranging in size from 2,284 to 2,394 square feet of living area. The dwellings were built from 1996 to 1999. One comparable has a fireplace. Each comparable has an unfinished basement, a fireplace, and a garage ranging in size from 693 to 841. Two comparables each have central air conditioning. The comparables have improvement assessments ranging from \$99,860 to \$104,990 or from \$43.64 to \$43.86 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney contends their comparables are similar to the subject in location, dwelling size, age, and style and that the county's equity comparables alone support a reduction based on the "building/SF." Based on the evidence, counsel contends the subject is overassessed and requested the Board find in favor of the appellant's requested assessment reduction for the subject property.

Conclusion of Law

The appellant contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of 19 equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #3 through #6, #12 and #14 as well as the board of review comparable #2 which lack central air conditioning and a finished basement which are features of the subject property.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, #7 through #11, #13, #15, and #16 as well as the board of review comparables #1 and #3. These comparables are similar to the subject in location, dwelling size, and some features, except the dwellings lack a finished basement, unlike the subject. These comparables have improvement assessments ranging from \$85,720 to \$104,990 or from \$35.68 to \$43.86 per square foot of living area. The subject's improvement assessment of \$112,950 or \$46.98 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 superior features, including but not limited to its larger garage and/or finished basement area. Based on this record, 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.

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

AGENCY

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

APPELLANT

Casey J Chapman, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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