



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

APPELLANT: Shirley A. Harker  
DOCKET NO.: 20-08094.001-R-1  
PARCEL NO.: 09-24-200-041

The parties of record before the Property Tax Appeal Board are Shirley A. Harker, 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 **A Reduction** 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:** \$119,070  
**IMPR.:** \$174,980  
**TOTAL:** \$294,050

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 brick exterior construction with 3,804 square feet of living area. The dwelling was constructed in 1986. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a garage with 744 square feet of building area.<sup>1</sup> The property has a 19,999 square foot site and is located in Burr Ridge, 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 three equity comparables located within 0.06 of a mile from the subject. The comparables are improved with two-story dwellings of frame or brick and frame exterior construction ranging in

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<sup>1</sup> Some of the features of the subject property, not reported by the appellant, were drawn from the board of review evidence which included the subject's property record card.

size from 3,607 to 3,759 square feet of living area. The dwellings were built in 1983 or 1985. Each comparable has a basement, two of which have finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 575 to 770 square feet of building area.<sup>2</sup> The comparables have improvement assessments ranging from \$163,970 to \$167,480 or from \$44.55 to \$46.37 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment of \$172,162 or \$45.26 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 \$309,940. The subject property has an improvement assessment of \$190,870 or \$50.18 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information and data gathered from the township assessor on three equity comparables located within 0.05 of a mile from the subject. The comparables are improved with one-story or two-story dwellings of brick or frame and brick exterior construction ranging in size from 2,956 to 3,949 square feet of living area. The dwellings were built from 1982 to 1984. The comparables each have basements, one of which has finished area, central air conditioning, one fireplace, and a garage ranging in size from 483 to 730 square feet of building area. The comparables have improvement assessments ranging from \$151,040 to \$194,430 or from \$46.83 to \$56.50 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's counsel critiqued the board of review's comparables arguing comparable #3 differs in style to the subject and, therefore, is not comparable.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of six equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #3 and the board of review comparable #1 which have finished basements, unlike the subject. The Board also gives less weight to the board of review comparable #3 due to its dissimilar one-story design and smaller dwelling size when compared to the subject.

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<sup>2</sup> Some property details for the appellant's comparables were found in their property record cards submitted by the board of review.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1 and board of review comparable #2 which are more similar to the subject in location, design, dwelling size, age, and also have an unfinished basement, like the subject. These two comparables have improvement assessments of \$167,480 and \$151,040 or \$44.55 and \$46.83 per square foot of living area. The subject's improvement assessment of \$190,870 or \$50.18 per square foot of living area falls above the improvement assessments of the two best comparables in this record, respectively. After considering the adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is 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

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