



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

APPELLANT: Robert and Linda Meyers
DOCKET NO.: 20-08135.001-R-1
PARCEL NO.: 09-10-117-020

The parties of record before the Property Tax Appeal Board are Robert and Linda Meyers, 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: \$50,230
IMPR.: \$78,470
TOTAL: \$128,700

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 1,425 square feet of living area. The dwelling was constructed in 1951. Features of the home include a basement, a fireplace, and a garage with 264 square feet of building area. The property has a 7,920 square foot site and is located in Clarendon Hills, 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 0.25 of a mile from the subject. The comparables are improved with two-story dwellings of brick or frame and brick exterior construction ranging in size from 1,286 to 1,536 square feet of living area. The dwellings were built from 1942 to 1952. Each comparable has from a basement and from a 231 to a 720 square foot garage. Ten

comparables each have central air conditioning, and six comparables each have a fireplace. The comparables have improvement assessments ranging from \$37,870 to \$77,240 or from \$28.91 to \$50.29 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$66,852 or \$46.91 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 \$128,700. The subject property has an improvement assessment of \$78,470 or \$55.07 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 0.16 of a mile from the subject. The comparables are improved with 1.5-story dwellings of brick exterior construction ranging in size from 1,260 to 1,340 square feet of living area. The dwellings were built in 1949 or 1951. Each comparable has a basement, one of which has finished area, and from a 260 to a 576 square foot garage. The comparables have improvement assessments ranging from \$71,590 to \$73,780 or from \$55.06 to \$57.10 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 critiqued the board of review's comparables arguing their comparables differ in style when compared to the subject. 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 19 equity comparables for the Board's consideration. The Board also gives less weight to the appellants' comparables #1 through #5, #7, #11, #13, #14, #16 as well as the board of review comparables #1 and #3 which have central air conditioning, which is not a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellants' comparables #6, #8, #9, #10, #12, and #15 as well as the board of review comparable #2 which are relatively similar to the subject in location, dwelling size, age, foundation, and some features. However, the Board finds some of these comparables are inferior to the subject due to their smaller dwelling sizes, smaller basement sizes, and/or other features suggesting upward adjustments would be appropriate to make these comparables more equivalent to the subject. These comparables have improvement assessments ranging from \$63,360 to \$71,590 or from \$46.45 to \$55.97 per square

foot of living area. The subject's improvement assessment of \$78,470 or \$55.07 per square foot of living area falls above the range established by the best comparables in this record on an overall basis but within the range on a per square foot basis. Based on this record and after considering adjustments to the 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

AGENCY

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