



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

APPELLANT: James and Margaret Knight
DOCKET NO.: 20-08143.001-R-1
PARCEL NO.: 09-08-312-005

The parties of record before the Property Tax Appeal Board are James and Margaret Knight, 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: \$70,720
IMPR.: \$129,540
TOTAL: \$200,260

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 frame exterior construction with 2,829 square feet of living area.¹ The dwelling was constructed in 1903. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 1½-story garage with 668 square feet of building area with an additional unfinished room. The property has a 12,300 square foot site and is located in Downers Grove, 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 four equity comparables located within 0.88 of a mile from the subject. The comparables are improved with two-story dwellings of frame or frame and brick exterior construction ranging in size from 2,598 to 3,060 square feet of living area. The dwellings were built from 1897 to 1907. Each comparable

¹ Some of the features for the subject were found in the property record cards submitted by the board of review.

has from a 648 to a 1,230 square foot unfinished basement, one or two fireplaces, and a garage ranging in size from 304 to 609 square feet of building area. Three comparables each have central air conditioning.² The comparables have improvement assessments ranging from \$93,610 to \$114,300 or from \$35.14 to \$37.93 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$106,487 or \$37.64 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 \$200,260. The subject property has an improvement assessment of \$129,540 or \$45.79 per square foot of living area.

The board of review reported that appellants' comparables #1 and #2 have -10% adjustment factors to both the land and buildings due to their location in Fairview or by a railroad. The board of review comparable #3 had a -10 adjustment factor to the land.

The board of review submitted property record cards for both parties and a location map depicting all of the comparables. In support of its contention of the correct assessment the board of review submitted grid analyses of the appellants' comparables along with three additional comparables located within 0.53 of a mile from the subject. The three comparables are improved with two-story dwellings of frame or frame and brick exterior construction ranging in size from 2,666 to 2,944 square feet of living area. The dwellings were built from 1888 to 1952. Two comparables have an 820 or a 1,316 square foot basement with one comparable having finished area. Two comparables each have central air conditioning. Each comparable has one or two fireplaces and a garage ranging in size from 475 to a 661 square feet of building area. The comparables have improvement assessments ranging from \$113,310 to \$132,140 or from \$42.50 to \$44.88 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants' attorney contends the appellants' comparables are similar to the subject in location, dwelling size, age, and style whereas the board of review comparables should be given less weight for differences in age to the subject dwelling. Based on the evidence, the appellants contend the subject is overassessed and requested the Board find in favor of the appellants' reduced assessment for the subject property.

Conclusion of Law

The appellants contend assessment inequity 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.

² Some of the property characteristics of the appellants' comparables were found in the grid analyses and property record cards submitted by the board of review.

The parties submitted seven equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables #1 and #2 and the board of review comparable #3 due to the economic obsolescence adjustment factors applied to the land and/or buildings. The Board also gives less weight to the board of review comparable #2 which differs from the subject in age and finished basement area.

The Board finds the best evidence of assessment equity to be the appellants' comparables #3 and #4 as well as the board of review comparable #1 which are similar to the subject in location, dwelling size, age, and features. These three comparables have improvement assessments ranging from \$98,540 to \$130,250 or from \$37.43 to \$44.79 per square foot of living area. The subject's improvement assessment of \$129,540 or \$45.79 per square foot of living area falls within the overall improvement assessment range of the best comparables in the record. However, the subject's per square foot improvement assessment falls above the range which is supported by its superior features after considering adjustments to the comparables for differences when compared to the subject property. 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

AGENCY

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