



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

APPELLANT: Paul and Mary Hutchison  
DOCKET NO.: 20-08144.001-R-1  
PARCEL NO.: 09-18-410-005

The parties of record before the Property Tax Appeal Board are Paul and Mary Hutchison, 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 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:** \$71,210  
**IMPR.:** \$146,900  
**TOTAL:** \$218,110

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 3,301 square feet of living area.<sup>1</sup> The dwelling was constructed in 1987. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 462 square foot garage. The property has a 13,500 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 eight equity comparables located within 0.47 of a mile from the subject property. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 3,055 to

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<sup>1</sup> Some of the features for the subject and appellants' comparables were gleaned from the property record cards and evidence presented by the board of review.

3,398 square feet of living area. The dwellings were built in 1986 or 1987. Each comparable has from a 1,194 to a 1,904 square foot unfinished basement, and a garage ranging in size from 483 to 842 square feet of building area. The comparables have improvement assessments ranging from \$125,620 to \$139,160 or from \$39.35 to \$42.30 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$136,418 or \$41.33 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 \$224,730. The subject property has an improvement assessment of \$153,520 or \$46.51 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted grid analyses by the township assessor's office and property record cards of both parties' comparables along with a map depicting the locations of all the comparables in relation to the subject property. The board of review submitted seven equity comparables identified by the township assessor that are located within 0.41 of a mile from the subject property. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 2,829 to 3,230 square feet of living area. The dwellings were built in 1987 or 1988. Each comparable has from a 1,182 to a 1,729 square foot basement, three of which have from approximately 591 to 1,640 square feet of finished area. Six homes have central air conditioning, and each dwelling has one or two fireplaces along with a garage ranging in size from 457 to 772 square feet of building area. The comparables have improvement assessments ranging from \$125,530 to \$145,110 or from \$42.70 to \$45.94 per square foot of living area.

In addition, the board of review submitted a narrative denoting the subject is a brick 2-story dwelling and contends the subject's building assessment is supported after considering adjustments to their comparables for differences. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants' attorney contends their comparables are similar to the subject in location, dwelling size, age, and style and that both parties' comparables support a reduction based on the "building/SF." Based on the evidence, the appellants argued 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted 15 equity comparables for the Board's consideration all of which are relatively similar to the subject in location, age, dwelling size, and some features. Given the entire record which was not refuted in rebuttal, the subject dwelling features 448 square feet of finished basement area; therefore, the Board gives less weight to the appellants' comparables as well as the board of review comparables #1 through #3 and #7 which each have unfinished basements, unlike the subject.

The Board finds the best evidence of assessment equity to be the board of review's comparables #4, #5 and #6, which are similar to the subject in location, age, dwelling size, and have finished basements, like the subject, but have more finished basement area. Therefore, these comparables require varying adjustments for differences to make them more equivalent to the subject dwelling including but not limited to their smaller sized basements with greater sized finished area. These three comparables have improvement assessments ranging from \$136,940 to \$145,110 or from \$43.99 to \$45.94 per square foot of living area. The subject's improvement assessment of \$153,520 or \$46.51 per square foot of living area falls above the range of the most similar comparables in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and 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:

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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