



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

APPELLANT: Richard Mueller  
DOCKET NO.: 20-08154.001-R-1  
PARCEL NO.: 09-19-400-040

The parties of record before the Property Tax Appeal Board are Richard Mueller, 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:** \$45,580  
**IMPR.:** \$78,730  
**TOTAL:** \$124,310

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 one-story dwelling of frame and brick exterior construction with 1,402 square feet of living area. The dwelling was constructed in 1979. Features of the home include a basement with 675 square feet of finished area,<sup>1</sup> 3 bathrooms, central air conditioning, a fireplace, and a 484 square foot garage. The property has a 9,100 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

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<sup>1</sup> The additional features for the subject property and the parties' comparables, including the finished basement area not provided within the parties' grid analyses, were found in the property record cards submitted by the board of review, excluding the appellant's comparables #9 through #16. The square feet of finished basement area (basement square footage multiplied by the percentage of finished basement area) for the subject and the parties' comparables was calculated based upon the information found in the property record cards.

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 that are located within 0.47 of a mile from the subject. The comparables are improved with one-story dwellings of frame exterior construction ranging in size from 1,310 to 1,527 square feet of living area. The dwellings were built from 1983 to 1986. The comparables have basements with three having from 331 to 370 square feet of finished area, from 1 to 3 bathrooms, and from a 440 to a 576 square foot garage. Thirteen comparables each have central air conditioning. Eight comparables each have one fireplace. The comparables have improvement assessments ranging from \$58,750 to \$67,730 or from \$40.94 to \$46.01 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$124,310. The subject property has an improvement assessment of \$78,730 or \$56.16 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables that are located within 0.37 of a mile from the subject. The comparables are improved with one-story dwellings of frame and brick exterior construction ranging in size from 1,235 to 1,430 square feet of living area. The dwellings were built from 1979 to 1988. The comparables have basements with 150 to 358 square feet of finished area, from 1 to 2½ bathrooms, central air conditioning, a fireplace, and from a 500 to a 562 square foot garage. The comparables have improvement assessments ranging from \$63,430 to \$78,810 or from \$51.36 to \$55.11 per square foot of living area.

Additionally, the board of review submitted grid analyses and property record cards for the appellant comparables #1 through #8 and the five board of review comparables, along with a map depicting the location of these 13 comparables in relation to the subject. The board of review contends their comparables require no adjustments for differences to the subject property whereas upward adjustments are needed to the appellant comparables #1 through #8 for differences to the subject's superior features including grade, exterior construction, bathroom count, and/or 50% finished basement area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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

### **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 21 equity comparables for the Board's consideration. The Board gives less weight to the appellant comparables #1 through #6 and #8 which lack central air conditioning and/or a finished basement which are features of the subject property. The Board also gives less weight to the appellant comparables #9 through #16 since the record did not disclose whether these comparables have a finished basement area, like the subject property.

The Board finds the best evidence of assessment equity to be appellant comparable #7 and the board of review comparables. These comparables are similar to the subject in location, dwelling size, age, basement finish, and/or other features. These comparables have improvement assessments ranging from \$66,910 to \$78,810 or from \$43.82 to \$55.11 per square foot of living area. The subject's improvement assessment of \$78,730 or \$56.16 per square foot of living area falls within the range on an overall improvement assessment basis but above the range on a per square foot basis. However, the subject's higher per square foot improvement assessment is reasonable considering the subject's additional bathroom count and larger finished basement area relative to the best comparables in the record. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, 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.

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Chairman



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Member



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Member



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Member



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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: March 21, 2023



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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

Richard Mueller, 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