



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

APPELLANT: Samson and Bhavana William
DOCKET NO.: 20-08155.001-R-1
PARCEL NO.: 01-27-305-006

The parties of record before the Property Tax Appeal Board are Samson and Bhavana William, 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: \$31,250
IMPR.: \$71,860
TOTAL: \$103,110

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 split-level dwelling of aluminum and brick trim exterior construction with 1,792 square feet of above ground living area. The dwelling was constructed in 1972. Features of the home include a finished lower level, a partially finished sub-basement area, central air conditioning, two fireplaces, and a 572 square foot garage. The property has an approximately 24,773 square foot site and is located in West Chicago, Wayne Township, Lake County.¹

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 three equity comparables located within the same assessment neighborhood as the subject. The appellant

¹ The Board finds the best description of the subject property was found in the property record card presented by the board of review containing a sketch and photograph of the dwelling.

reported the comparables are improved with split-level dwellings of frame exterior construction ranging in size from 1,632 to 1,864 square feet of above ground living area. The dwellings were built from 1963 to 1972. Each comparable has central air conditioning and a garage ranging in size from 572 to 840 square feet of building area. Two comparables each have a fireplace. The appellants reported the comparables have improvement assessments ranging from \$46,390 to \$61,810 or from \$27.78 to \$36.57 per square foot of above ground 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 \$103,110. The subject property has an improvement assessment of \$71,860 or \$40.10 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum prepared by the township assessor, along with a grid analysis reiterating the appellants' comparables and property record cards for each of the appellants' comparables. The assessor contends the appellants erroneously included the finished lower levels as part of the above ground living area when calculating the building values, per square foot, for the appellants' comparables #1 and #2. The assessor argued that none of the appellants' comparables have a sub-basement area like the subject. The assessor contends the appellants' comparables #1 through #3 are split level dwellings ranging in size from 1,056, to 1,690 square feet of above ground living area, finished lower levels, and improvement assessments ranging from \$46,390 to \$61,810 or from \$36.57 to \$43.93 per square foot of above ground living area, which was unrefuted by the appellants.

In support of its contention of the correct assessment, the board of review, through the township assessor, submitted information on five equity comparables identified by the assessor, together with a grid analysis and property record cards for each comparable and the subject property. The board of review comparables are improved with split-level dwellings of aluminum, frame, or frame and brick exterior construction ranging in size from 1,396 to 1,717 square feet of living area. The dwellings were built from 1967 to 1978. Each comparable has from a 624 to a 759 square foot lower level, from a 676 to an 870 square foot sub-basement area, central air conditioning, and a garage ranging in size from 520 to 858 square feet of building area. Four comparables each have a fireplace. The comparables have improvement assessments ranging from \$59,300 to \$71,660 or from \$39.81 to \$45.12 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

The parties submitted eight equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables and the board of review comparables #4 and #5 due differences in their dwelling sizes and/or lack of a sub-basement area when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review's comparables. #1 through #3. These comparables are similar to the subject in location, style, dwelling size, age, and have sub-basement areas, like the subject. These three comparables have improvement assessments ranging from \$60,500 to \$71,660 or from \$39.81 to \$44.62 per square foot of living area. The subject's improvement assessment of \$71,860 or \$40.10 per square foot of living area falls somewhat above the improvement assessment range of the most similar comparables in this record on an overall basis but within the range on a per-square foot basis. After considering adjustments to the comparables for differences from the subject, including but not limited to smaller dwelling sizes and unfinished sub-basement areas, 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 improvement 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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