



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

APPELLANT: Michele & Joseph Burke
DOCKET NO.: 20-08421.001-R-2
PARCEL NO.: 05-26-400-019

The parties of record before the Property Tax Appeal Board are Michele & Joseph Burke, 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: \$69,560
IMPR.: \$233,110
TOTAL: \$302,670

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 1-story ranch style dwelling of frame and masonry exterior construction with 1,250 square feet of living area. The dwelling was constructed in 1954. Features of the home include a basement with finished area, central air conditioning, two fireplaces and 483 square foot garage.¹ The property has a 79,842 square foot site and is located in Glen Ellyn, Milton 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 three suggested equity comparables that are in the same assessment neighborhood code as the subject and located within .62 of a mile from the subject property. The comparables are improved with ranch style dwellings of either frame or masonry exterior construction that range in size from 3,068 to 4,082 square feet of

¹ The Board finds the best description of the subject property was presented by the board of review, where the property record card disclosed the subject has two fireplaces.

living area that were built from 1955 to 1960. Each comparable is reported to have a basement with finished area, central air conditioning and a garage ranging in size from 624 to 670 square feet of building area. The comparables have improvement assessments ranging from \$103,250 to \$130,990 or from \$30.18 to \$33.65 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$126,298 or \$31.87 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$302,670. The subject property has an improvement assessment of \$233,110 or \$58.82 per square foot of living area.

The board of review submitted a memorandum that lists the appellants comparables as well as the assessor's comparables prepared by the township assessor. The assessor also submitted property record cards of the subject and both parties' comparables, along with a location map depicting the locations of all the comparables presented by the parties in relation to the subject property. The assessor stated that the subject property has a higher condition and desirability due to a 1,700 square foot addition that was built in 2012, along with an entire rehabbed of the home. Additionally, the assessor reported that the appellants comparables each have one or two fireplaces and comparable #2 has an additional detached garage with 440 square feet of building area.

In support of its contention of the correct assessment the board of review, through the township assessor, submitted information on three suggested equity comparables that are in a different assessment neighborhood code and located within .52 of a mile from the subject property. The comparables are improved with 1-story ranch style dwellings of either masonry or frame and masonry exterior construction ranging in size from 3,586 to 4,383 square feet of living area. The dwellings were built from 1958 to 1966. Each comparable has an unfinished basement, central air conditioning, either two or three fireplaces and an attached garage ranging in size from 525 to 805 square feet of building area. Comparables #1 and #2 have a detached garage with either 690 or 871 square feet of building area. The comparables have improvement assessments ranging from \$210,070 to \$251,410 or from \$57.12 to \$61.80 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellants argued that the board of review comparables are not comparable to the subject due to larger garages, newer in age and/or dissimilar dwelling sizes when compared to the subject. The appellants' attorney further argued that taking all of the equity comparables into consideration, shows that 2 of 2 or 100% of the equity comparables support a reduction based on building price per square foot.

Conclusion of Law

The taxpayers 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 six suggested comparables for the Board's consideration. The Board has given less weight to the appellants comparable #3 due to its less similar dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be appellants' comparables #1 and #2 along with the board of review comparables, which are relatively similar to the subject in location, design, dwelling size, age and features. However, the Board finds three comparables have an additional garage, and four comparables have less finished basement area, if any, suggesting adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, these most similar comparables have improvement assessments ranging from \$121,490 to \$251,410 or from \$30.18 to \$61.80 per square foot of living area. The subject property has an improvement assessment of \$233,100 or \$58.82 per square foot of living area, which falls within the range of the best comparables in this record. After considering adjustments to the best 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 assessment was inequitably assessed. Therefore, based on this record the Board finds a reduction in the 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: February 20, 2024



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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