



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

APPELLANT: Mark A. and Denise Tate  
DOCKET NO.: 20-08458.001-R-1  
PARCEL NO.: 05-02-202-037

The parties of record before the Property Tax Appeal Board are Mark A. and Denise Tate, 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:** \$18,590  
**IMPR.:** \$132,370  
**TOTAL:** \$150,960

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 2,369 square feet of living area.<sup>1</sup> The dwelling was constructed in 1968. Features of the home include a basement with finished area, central air conditioning, and a garage with 420 square feet of building area. The property has an 20,784 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 equity comparables located within 0.46 of a mile from the subject. The comparables are improved with two-story dwellings of frame or frame and masonry exterior construction ranging in size from 1,900 to 2,541 square feet of living area. The dwellings were built from 1960 to 1978. The

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<sup>1</sup> The Board finds the best description of the subject property was presented by the board of review.

comparables each have a basement with finished area and a garage ranging in size from 504 to 576 square feet of building area. Two comparables each have central air conditioning. One comparable has a fireplace.<sup>2</sup> The comparables have improvement assessments ranging from \$82,840 to \$122,780 or from \$34.98 to \$48.32 per square foot of living area. Based on this evidence, the appellants requested that the subject's improvement assessment be reduced to \$110,607 or \$46.69 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 \$150,960. The subject property has an improvement assessment of \$132,370 or \$55.88 per square foot of living area.

The board of review submitted an assessment data sheet which lists the subject property, the appellants' comparables and the township assessor's comparables along with their property record cards and a location map. In support of its contention of the correct assessment the board of review, through the township assessor, submitted information on three equity comparables. The comparables are located within 0.37 of a mile from the subject. The comparables are improved with two-story dwellings of frame or frame and masonry exterior construction ranging in size from 1,893 to 2,596 square feet of living area. The dwellings were built from 1958 to 1987. The comparables each have a basement with finished area and central air conditioning. Two comparables each have a fireplace and a garage with 576 or 648 square feet of building area. The comparables have improvement assessments ranging from \$121,760 to \$153,780 or from \$59.24 to \$64.32 per square foot of living area.

In addition, the board of review provided a narrative critiquing the appellants' comparables. The board of review contends the board of review's comparables #2 and #3 are more similar to the subject property since they have completed additions. In support of this claim, the board of review submitted copies of the building permits and sketches of the improvements that were completed for an 800 square foot room addition to the subject dwelling, an open porch addition to the board of review comparable #2, and a fireplace and two-car garage additions to the board of review comparable #3. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants' counsel critiqued the board of review's comparables and contended they are not comparable to the subject due to differences in age, dwelling size or lack of a garage. Counsel asserted the appellants' comparables are more similar to the subject property and contended the subject is overassessed. The appellants' requested a reduction in 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

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<sup>2</sup> The property record card submitted by the board of review disclosed appellants' comparable #3 has a fireplace.

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 equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparable #1 as its lower improvement assessment appears to be an outlier relative to the other comparables in the record. The Board also gives less weight to the appellants' comparable #2 and the board of review comparables #1 and #3 which differ from the subject dwelling in age or dwelling size.

The Board finds the best evidence of assessment equity to be the appellants' comparable #3 and the board of review comparable #2 which are similar to the subject in location, dwelling size and age, and some features, except the board of review's comparable #2 lacks a garage, unlike the subject. These two comparables have improvement assessments of \$122,780 and \$142,170 or \$48.32 and \$60.22 per square foot of living area. The subject's improvement assessment of \$132,370 or \$55.88 per square foot of living area is bracketed by the two best comparables in the 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 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: May 16, 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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