



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

APPELLANT: Elorde Exconde  
DOCKET NO.: 21-07286.001-R-1  
PARCEL NO.: 02-28-403-044

The parties of record before the Property Tax Appeal Board are Elorde Exconde, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the DuPage County Board of Review.<sup>1</sup>

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:** \$20,930  
**IMPR.:** \$68,680  
**TOTAL:** \$89,610

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 2021 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 mixed exterior construction with 1,232 square feet of living area. The dwelling was constructed in 1977. Features of the home include a basement, a finished lower level, central air conditioning, one fireplace, 3.5 baths, and a 2-car garage. The property has a 7,000 square foot site and is located in Glendale Heights, Rosedale Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on 16 equity comparables located in the same neighborhood as the subject and within .17 of a mile from the subject property. The comparables are improved with split-level dwellings of mixed

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<sup>1</sup>The parties agreed to waive the scheduled hearing on this case and have the Board issue a decision based on the evidence in the record.

exterior construction, each containing 1,232 square feet of living area. The homes were built in 1977 or 1978. Each comparable is reported to have a basement with finished area, 1.5 or 2 baths, and a 2-car garage. Eleven comparables have central air conditioning. Four comparables each have one fireplace. The comparables have improvement assessments that range from \$57,740 to \$63,540 or from \$46.87 to \$51.57 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 \$89,610. The subject has an improvement assessment of \$68,680 or \$55.75 per square foot of living area.

In response to the appeal, the board of review submitted information from the township assessor on the appellant's comparables #1 through #8 that disclosed each comparable has a finished lower level and five comparables also have a basement.

In support of its contention of the correct assessment, the board of review submitted information prepared by the township assessor on four equity comparables located within the same subdivision as the subject. The comparables are improved with split-level dwellings of mixed exterior construction, each containing 1,232 square feet of living area. The homes were built from 1976 to 1978. Each comparable has a basement, a finished lower level, central air conditioning, 1.5 or 2.5 baths, and a 2-car garage. Three comparables each have a fireplace. The comparables have improvement assessments that range from \$63,830 to \$65,730 or from \$51.81 to \$53.35 per square foot of living area. The assessor also provided a map of the board of the assessor's comparables and appellant's comparables #1 through #8 in relation to the subject along with property record cards and exterior photographs. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, counsel argued the county comparables alone, even without considering the appellant's comparables, support a reduction in the subject's assessment.

### **Conclusion of Law**

The appellant contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted 20 equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1 through #6 as each dwelling lacks central air conditioning and/or a basement which are features of the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which overall are more similar to the subject in location, age, dwelling size, and most features.

However, each comparable has 1 to 2 less baths and seven comparables lack a fireplace which are features of the subject. These best comparables have improvement assessments that range from \$60,810 to \$65,730 or from \$49.36 to \$53.35 per square foot of living area. The subject's improvement assessment of \$68,680 or \$55.75 per square foot of living area falls above the range established by the best comparables in this record but appears justified when considering subject's features such as number of baths and fireplaces. Therefore, after considering adjustments to the best comparables for differences from 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.



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:

October 17, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Elorde Exconde, 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