



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

APPELLANT: Walter Dexter
DOCKET NO.: 21-07324.001-R-1
PARCEL NO.: 09-23-307-018

The parties of record before the Property Tax Appeal Board are Walter Dexter, 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 **A Reduction** 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:	\$44,800
IMPR.:	\$82,300
TOTAL:	\$127,100

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

Although originally the DuPage County Board of Review requested a hearing in this matter, the request was subsequently waived in lieu of a decision to be issued on the written record.

The subject property consists of a one-story dwelling of frame exterior construction with 2,225 square feet of living area. The dwelling was constructed in 1955. Features of the home include an unfinished basement, central air conditioning and a 504 square foot garage. The property has an approximately 15,200 square foot site and is located in Darien, Downers Grove 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 four equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with one-story dwellings of frame or frame and brick exterior

construction that range in size from 2,010 to 2,256 square feet of living area. The homes were built from 1956 to 1961. Each comparable has a basement and a garage ranging in size from 528 to 560 square feet of building area. One dwelling has central air conditioning and two comparables each have one fireplace. The comparables have improvement assessments that range from \$64,940 to \$81,440 or from \$31.49 to \$38.01 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$76,104 or \$34.20 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 \$136,920. The subject has an improvement assessment of \$92,120 or \$41.40 per square foot of living area.

The board of review critiqued each of the appellant's equity comparables arguing the properties have an inferior grade when compared to the subject. The board of review submitted copies of the property record cards for the subject and both parties' comparables wherein the subject was disclosed to have a grade of 1.65 while the appellant comparables had grades of 1.50 or 1.60 and the board of review comparables each had a grade of 1.65.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with one-story dwellings of frame exterior construction that range in size from 2,065 to 2,302 square feet of living area. The homes were built from 1957 to 1991. Two comparables have basements with finished area and one comparable has no basement. Each dwelling has central air conditioning and a garage ranging in size from 420 to 780 square feet of building area. Two comparables have either one or two fireplaces. The comparables have improvement assessments that range from \$96,500 to \$116,080 or from \$41.92 to \$53.97 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's counsel objected to the "hearsay not supported by evidence" critique of the appellant's comparables made by the board of review regarding the appellant's comparables being inferior in grade with no measurable proof. The appellant further argued that only above grade living area should be considered for a uniformity argument. Counsel critiqued the board of review's comparables asserting comparables #1 and #2 are 17 years and 36 years newer than the subject, respectively, while comparable #3 is not comparable due to its lack of a basement. Counsel submitted two rebuttal grids, one with both parties' comparables and one grid containing its suggested "best equity comparables for further clarity."

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted seven equity comparables for the Board's consideration. The Board gives less weight to the board of review comparables which differ from the subject in age and/or foundation type.

The Board finds the best evidence of assessment equity to be the appellant's comparables which are more similar to the subject in location, age, design, dwelling size and other features. These comparables have improvement assessments that range from \$64,940 to \$81,440 or from \$31.49 to \$38.01 per square foot of living area. The subject's improvement assessment of \$92,120 or \$41.40 per square foot of living area falls above the range established by the best comparables in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: June 27, 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

Walter Dexter, 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