



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

APPELLANT: Anthony & Lou Ann Drew  
DOCKET NO.: 21-07329.001-R-1  
PARCEL NO.: 05-25-203-026

The parties of record before the Property Tax Appeal Board are Anthony & Lou Ann Drew, the appellants, 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:** \$20,220  
**IMPR.:** \$100,370  
**TOTAL:** \$120,590

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 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 raised ranch dwelling of frame exterior construction with 1,170 square feet of living area. The dwelling was constructed in 1969. Features of the home include a basement with finished area,<sup>2</sup> central air conditioning, one fireplace, enclosed porch, an inground swimming pool, and a 420 square foot garage. The property has a 10,726 square foot site and is located in Lombard, Milton Township, DuPage County.

The appellants contend assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellants submitted information on 16

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

<sup>2</sup> The Board finds the board of review provided a Redfin property details printout associated with the May 2014 sale of the subject that disclosed the subject has finished basement area.

equity comparables located in the same assessment neighborhood code as the subject and within .47 of a mile from the subject property. The comparables are improved with raised ranch dwellings of frame exterior construction that range in size from 1,170 to 1,222 square feet of living area. The homes were built from 1964 to 1968. Each comparable is reported to have a basement with finished area and a garage ranging in size from 380 to 420 square feet of building area. Nine comparables have central air conditioning. The comparables have improvement assessments that range from \$75,380 to \$79,520 or from \$64.43 to \$65.83 per square foot of living area. Based on this evidence, the appellants 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 \$120,590. The subject has an improvement assessment of \$100,370 or \$85.79 per square foot of living area.

The board of review's evidence that was prepared by the township assessor submitted a Comparable Report for appellants' comparables #1 through #8. The board of review asserted none of these comparables have a fireplace, seven lack central air conditioning and all have smaller basements when compared to the subject.

In support of its contention of the correct assessment, the board of review submitted information prepared by the township assessor on five equity comparables with the same assessment neighborhood code as the subject and located within .43 of a mile from the subject. The assessor's comparables are improved with raised ranch dwellings of frame exterior construction with 1,170 or 1,176 square feet of living area. The homes were built from 1964 to 1968. Each comparable has a basement with finished area, central air conditioning, and a garage with 400 or 420 square feet of building area. Two comparables each have a fireplace. The comparables have improvement assessments that range from \$102,090 to \$109,110 or from \$87.26 to \$92.78 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants' counsel asserted 16 of the 21 equity comparables support a reduction in the subject's improvement 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 21 equity comparables for the Board's consideration. The Board gives less weight to appellants' comparables #2 through #8 due to lack of central air conditioning which is a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellants' remaining comparables and the board of review comparables. These 14 comparables are similar to the subject in location, age, dwelling size, design and some features. However, none of the comparables have an inground swimming pool which is a feature of the subject. Nevertheless, these comparables have improvement assessments that range from \$75,380 to \$109,110 or from \$64.43 to \$92.78 per square foot of living area. The subject's improvement assessment of \$100,370 or \$85.79 per square foot of living area falls within the range established by the best comparables in this record. Therefore, after considering adjustments to the best comparables for differences from 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.



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Chairman



\_\_\_\_\_  
Member



\_\_\_\_\_  
Member



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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



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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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