



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

APPELLANT: James & Sharon Holtrop  
DOCKET NO.: 21-07331.001-R-1  
PARCEL NO.: 05-09-102-103

The parties of record before the Property Tax Appeal Board are James & Sharon Holtrop, 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:** \$25,780  
**IMPR.:** \$109,350  
**TOTAL:** \$135,130

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 2-story dwelling of frame exterior construction with 1,798 square feet of living area. The dwelling was constructed in 2001. Features of the home include a basement with finished area, central air conditioning, one fireplace, three full baths, one half bath and a 441 square foot garage. The property has a 3,034 square foot site and is located in Wheaton, 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 four equity comparables located in the same assessment neighborhood code as the subject. The comparables are described as 2-story dwellings of frame exterior construction that have either

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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.

1,798 or 1,805 square feet of living area. The homes were built in 2001. Each comparable is reported to have a basement with finished area, two or three full baths, one half bath, central air conditioning, and a 400 or 441 square foot garage. The comparables have improvement assessments that range from \$96,820 to \$100,710 or for \$53.85 or \$55.80 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 \$135,130. The subject has an improvement assessment of \$109,350 or \$60.82 per square foot of living area.

In response to the appeal, the board of review argued the difference in the improvement per square foot between the subject and both parties' comparables is the subject's full finished basement with a full bath.

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 assessment neighborhood code as the subject. Comparables #2, #3 and #4 are identical to appellants' comparables #4, #2 and #3, respectively. Comparable #1 is described as a 2-story dwelling of frame exterior construction with 1,798 square feet of living area. The home was built in 2001. Features include a basement with finished area, central air conditioning, one fireplace, and a garage with 441 square feet of building area. The comparable has an improvement assessment of \$106,400 or \$59.18 per square foot of living area. The assessor also provided a map displaying the location of both parties' comparable sales 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 written rebuttal, the appellants' counsel argued both parties' comparables support 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 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 five equity comparables for the Board's consideration, three of which were common to both parties. These comparables are identical or nearly identical in dwelling size, age and/or some features. However, four comparables have less finished basement area and four comparables have less baths when compared to the subject. These comparables have improvement assessments that range from \$96,820 to \$106,400 or from \$53.85 to \$59.18 per square foot of living area. The subject's improvement assessment of \$109,350 or \$60.82 per

square foot of living area falls above the range established by the best comparables in this record but is supported by its superior features. After considering adjustments to the best comparables for differences in features 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.



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:

November 21, 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

James & Sharon Holtrop, 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