



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

APPELLANT: Jeffrey & Shelley Kelly  
DOCKET NO.: 21-07335.001-R-1  
PARCEL NO.: 05-11-114-020

The parties of record before the Property Tax Appeal Board are Jeffrey & Shelley Kelly, 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:** \$41,390  
**IMPR.:** \$205,530  
**TOTAL:** \$246,920

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 2,562 square feet of living area. The dwelling was constructed in 1896. Features of the home include a basement with finished area, central air conditioning, two fireplaces, three full baths, one half bath and a 340 square foot garage.<sup>2</sup> The property has a 14,505 square foot site and is located in Glen Ellyn, 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

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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.

<sup>2</sup> The board of review submitted a prior Multiple Listing Service sheet of the subject property disclosing it has central air conditioning, 3.5 baths and finished basement area which were not refuted by the appellants.

comparables located within the same assessment neighborhood code as the subject. These comparables are described as 2-story dwellings built from 1891 to 1906 that range in size from 2,414 to 2,787 square feet of living area. The comparables each have a basement, three of which have finished area. Three comparables have central air conditioning. Each comparable has two or three full baths,<sup>3</sup> one or two half baths, and a garage ranging in size from 598 to 660 square feet of building area. The comparables have improvement assessments that range from \$144,370 to \$157,570 or from \$56.54 to \$60.71 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 \$246,920. The subject has an improvement assessment of \$205,530 or \$80.22 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information prepared by the township assessor on three equity comparables located within the same assessment neighborhood code as the subject. The comparables are described as 2-story dwellings of frame exterior construction ranging in size from 2,696 to 2,757 square feet of living area. The homes were built from 1881 to 1924 and have basements with finished area. Each comparable also has central air conditioning, one fireplace, and a garage ranging in size from 400 to 755 square feet of building area. The comparables have improvement assessments that range from \$231,580 to \$233,010 or from \$84.21 to \$85.90 per square foot of living area. The assessor also provided a map displaying the location of both parties' comparables in relation to the subject along with property record cards and exterior photographs. Furthermore, the board of review noted the subject has had additions and work completed on it through the life of the home. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written rebuttal, the appellants' counsel argued the board of review comparables are not comparable due to differences in age.

### **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 seven equity comparables for the Board's consideration. These comparables have varying degrees of similarity to the subject in age, dwelling size and features. These comparables have improvement assessments that range from \$144,370 to \$233,010 or

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<sup>3</sup> The board of review's evidence disclosed appellants' comparable #1 has three full baths which also was not refuted by the appellants.

from \$56.54 to \$85.90 per square foot of living area. The subject's improvement assessment of \$205,530 or \$80.22 per square foot of living area falls within the range established by the comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

Based on this record and after considering adjustments to the 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.



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

Jeffrey & Shelley Kelly, 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