



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

APPELLANT: Roger & Lisa McDougal
DOCKET NO.: 21-07340.001-R-1
PARCEL NO.: 05-10-205-006

The parties of record before the Property Tax Appeal Board are Roger & Lisa McDougal, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the DuPage County Board of Review.¹

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: \$33,930
IMPR.: \$249,000
TOTAL: \$282,930

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 3,043 square feet of living area. The dwelling was constructed in 2019. Features of the home include a basement with finished area, central air conditioning, 4.5 baths and a 560 square foot garage. The property has a 9,009 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 eight equity comparables located in the same assessment neighborhood code as the subject and within .39 of a mile from the subject property. The comparables are improved with 2-story dwellings of

¹ 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.

frame or frame and masonry exterior construction that range in size from 2,770 to 3,147 square feet of living area. The homes were built from 2009 to 2018. Each comparable is reported to have a basement with finished area, central air conditioning, 2.5 to 4.5 baths, and a garage ranging in size from 440 to 596 square feet of building area. The comparables have improvement assessments that range from \$200,950 to \$249,240 or from \$68.88 to \$79.20 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 \$307,190. The subject has an improvement assessment of \$273,260 or \$89.80 per square foot of living area.

The board of review's evidence that was prepared by the township assessor included a Comparable Report for the appellants' comparables that disclosed each comparable has a fireplace and a 2-car or 3-car garage. The assessor noted differences in features such as number of baths, garage size and finished basement 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 with the same assessment neighborhood code as the subject and located within .52 of a mile from the subject. The assessor's comparables are improved with 2-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 2,908 to 3,295 square feet of living area. The homes were built from 2006 to 2008. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces, 4.5 baths, and a two-car, three-car or multi-car garage ranging in size from 598 to 924 square feet of building area. The comparables have improvement assessments that range from \$265,050 to \$311,180 or from \$89.13 to \$94.44 per square foot of living area. The assessor submitted a property record card and a Redfin listing printout of the subject. The assessor also provided property record cards and/or MLS photographs of both parties' comparables. The assessor argued the subject is superior to all the parties' comparables. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants' counsel argued board of review comparables are not comparable to the subject due to their older 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eleven equity comparables for the Board's consideration. The Board gives less weight to appellants' comparable #6 and the board of review comparables which are less similar in age to the subject.

The Board finds the best evidence of assessment equity to be the appellants' remaining comparables which overall are more similar to the subject in location, style, age, dwelling size and some features. These comparables have improvement assessments that range from \$200,950 to \$249,240 or from \$68.88 to \$79.20 per square foot of living area. The subject's improvement assessment of \$273,260 or \$89.80 per square foot of living area is greater than 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 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

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