



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

APPELLANT: Erik & Michelle Turner
DOCKET NO.: 21-07346.001-R-1
PARCEL NO.: 05-35-202-022

The parties of record before the Property Tax Appeal Board are Erik & Michelle Turner, 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 **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: \$22,110
IMPR.: \$91,210
TOTAL: \$113,320

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 split-level dwelling of frame exterior construction with 1,192 square feet of living area.² The dwelling was constructed in 1961. Features of the home include a basement with finished area, central air conditioning, a fireplace, two full baths, 360 square foot enclosed porch and a 312 square foot garage. The property has an 11,743 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 16 equity comparables located in the same assessment neighborhood code as the subject and within

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.

²

.45 of a mile from the subject property. The comparables are improved with split-level dwellings of frame exterior construction that have 1,192 square feet of living area. The homes were built from 1960 to 1962. Each comparable is reported to have a basement with finished area and a garage ranging in size from 252 to 396 square feet of building area. Eleven comparables have central air conditioning. The comparables have improvement assessments that range from \$59,680 to \$65,180 or from \$50.07 to \$54.68 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 \$113,320. The subject has an improvement assessment of \$91,210 or \$76.52 per square foot of living area.

The board of review's evidence disclosed the appellant's comparables have either one full bath, one full bath and one half-bath, or two full baths.

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 .32 of a mile from the subject. The assessor's comparables are improved with split-level dwellings of frame exterior construction with 1,192 square feet of living area. The homes were built from 1960 to 1962. Each comparable has a basement with finished area, central air conditioning, two full baths, and a garage with 312 square feet of building area. One comparable has a fireplace and one comparable has a 252 square foot enclosed porch. The comparables have improvement assessments that range from \$88,210 to \$91,100 or from \$74.00 to \$76.43 per square foot of living area. The board of review submitted a Redfin.com printout including photographs associated with the 2016 sale of the subject property that noted the subject was in immaculate, turn key condition at the time of sale with remodeled kitchen boasting granite counter tops, stainless steel appliances and accent lighting. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants' counsel reiterated that the evidence in the record supports 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 21 equity comparables for the Board's consideration that are identical to the subject in dwelling size and are similar to the subject in style, age and some features.

Nevertheless, the Board gives less weight to appellants' comparable #1, #2, #3, #7 and #13 which lack central air conditioning which is a feature of the subject.

The Board finds the best evidence of assessment equity to be the remaining comparables in the record. However, upward adjustments would have to be considered to all the comparables for differences in features such as number of bathrooms, fireplaces and enclosed porches when compared to the subject. These comparables have improvement assessments that range from \$60,700 to \$91,100 or from \$50.92 to \$76.43 per square foot of living area. The subject's improvement assessment of \$91,210 or \$76.52 per square foot of living area is slighter greater than the range established by the best comparables in this record. However, after considering adjustments to the best comparables for differences in features from the subject, the Board finds the subject's improvement assessment is supported. Based on this evidence, 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: 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

Erik & Michelle Turner, 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