



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

APPELLANT: Jeffrey & Jeanne Nelson
DOCKET NO.: 21-07347.001-R-1
PARCEL NO.: 05-15-302-019

The parties of record before the Property Tax Appeal Board are Jeffrey & Jeanne Nelson, 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: \$24,090
IMPR.: \$90,350
TOTAL: \$114,440

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 1.5-story dwelling of masonry exterior construction with 1,592 square feet of living area. The dwelling was constructed in 1948. Features of the home include a basement with finished area, central air conditioning, a fireplace, a 240 square foot enclosed porch and a 312 square foot garage. The property has a 7,675 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 eight 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 1.5-story dwellings

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.

of frame, masonry, or frame and masonry exterior construction that range in size from 1,450 to 1,744 square feet of living area. The homes were built from 1946 to 1958. Each comparable is reported to have a basement with finished area and a garage ranging in size from 254 to 608 square feet of building area. Six comparables have central air conditioning. The comparables have improvement assessments that range from \$81,170 to \$97,380 or from \$53.13 to \$56.77 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 \$146,570. The subject has an improvement assessment of \$122,480 or \$76.93 per square foot of living area.

The board of review's evidence disclosed the appellants' comparables have from 205 to 867 square feet of finished basement area; three comparables each have an enclosed porch ranging in size from 192 to 336 square feet; and five comparables each have one or two fireplaces.

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 .77 of a mile from the subject. The assessor contends these comparables are similar to the subject in style, condition and amenities. The comparables are improved with 1.5-story dwellings of frame exterior construction ranging in size from 1,317 to 1,820 square feet of living area. The homes were built from 1890 to 1929. The comparables have basements with three having finished area; four comparables have central air conditioning; two comparables each have a fireplace; and each comparable has a garage ranging in size from 360 to 560 square feet of building area. The comparables have improvement assessments that range from \$103,640 to \$140,820 or from \$77.11 to \$82.96 per square foot of living area. The board of review asserted the subject was rehabbed in 2014 with a new kitchen and continually upgraded since 2014 and submitted a MLS printout with additional property details. The board of review also submitted a map depicting the locations of both parties' comparables in relation to the subject. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants' counsel argued the county comparables are not comparable to the subject due to differences in age and dwelling size. In a rebuttal grid analysis, counsel reiterated the appellants' 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 13 equity comparables for the Board's consideration. The Board gives less weight to appellants' comparables #1 and #2 due to lack of central air conditioning which is a feature of the subject. The Board gives less weight to the board of review comparables which are less similar to the subject in age and dwelling size. Furthermore, the Board gives no weight to the board of review's argument that the board of review comparables are more similar in condition to the subject. The Board finds the board of review did not provide any documentary evidence to support this claim.

The Board finds the best evidence of assessment equity to be the appellants' comparables #3 through #8 which are more similar to the subject in dwelling size, age and most features. These comparables have improvement assessments that range from \$81,170 to \$94,780 or from \$55.22 to \$56.77 per square foot of living area. The subject's improvement assessment of \$122,480 or \$76.93 per square foot of living area falls above the range established by the best comparables in this record. Therefore, after considering adjustments to the best comparables for differences in features when compared to the subject, the Board finds the subject's improvement assessment is not supported. Based on this evidence, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Jeffrey & Jeanne Nelson, 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