



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

APPELLANT: Charlotte Drevant  
DOCKET NO.: 21-07485.001-R-1  
PARCEL NO.: 02-17-211-033

The parties of record before the Property Tax Appeal Board are Charlotte Drevant, the appellant; and the DuPage County Board of Review.

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:** \$24,530  
**IMPR.:** \$75,750  
**TOTAL:** \$100,280

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2021 tax year.<sup>1</sup> 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 two-story dwelling of frame exterior construction with 1,918 square feet of living area. The dwelling was constructed in 1991. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 2-car garage. The property has a 5,000 square foot site and is located in Bloomingdale, Bloomingdale Township, DuPage County.

The appellant contends assessment inequity, with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on one equity comparable located in the same neighborhood as the subject. The comparable is improved with a two-story dwelling of frame exterior construction with 1,918 square feet of living area that was built in 1992. The dwelling has central air conditioning, a fireplace and a 2-car garage. The

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<sup>1</sup> While the appellant checked assessment equity as the basis of the appeal, the Board finds the appeal was filed within 30 days of a favorable 2019 PTAB decision.

property has an improvement assessment of \$78,060 or \$40.70 per square foot of living area. The appellant submitted comments stating only one comparable was provided because it was the same model as the subject property, although this dwelling lacks a basement. Based on this information, the appellant requested the subject's improvement assessment be reduced to \$60,940 or \$31.77 per square foot of living area.

The appellant's appeal disclosed the subject property is an owner-occupied residence and submitted a copy of a 2019 favorable PTAB decision, under Docket Number 2019-08339.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to \$94,020 based on the evidence submitted by the parties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$109,060. The subject has an improvement assessment of \$84,530 or \$44.07 per square foot of living area. The board of review notes also disclosed 2019 was the first year of the general assessment cycle in Bloomindale Township.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located in the same subdivision as the subject property. The comparables are improved with two-story dwellings of frame exterior construction that range in size from 1,589 to 1,918 square feet of living area that were built in either 1990 or 1991. Each comparable has a basement with three having finished area. Each dwelling has central air conditioning and a 2-car garage. Three comparables each have one fireplace. The comparables have improvement assessments that range from \$71,970 to \$87,370 or from \$41.01 to \$46.07 per square foot of living area.

The board of review also submitted comments along with a copy of a stipulation offer made to the appellant. The board of review explained the offer, which was rejected by the appellant, reflects the PTAB's 2019 decision plus application of Bloomingdale Township equalization factors for 2020 and 2021 of 1.0250 and 1.0406 respectively. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant contends 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 that the appellant timely filed the appeal after a favorable decision from the Property Tax Appeal Board for the 2019 tax year. Therefore, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds the subject property was the matter of an appeal before this Board for a prior tax year under Docket Number 2019-08339.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's total assessment to \$94,020. The

Board also finds this record shows that equalization factor of 1.0250 and 1.0406 were issued in Bloomingdale Township for the 2020 and 2021 tax years, respectively. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal (35 ILCS 200/16-185).

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds the subject property is an owner-occupied residence and that 2019, 2020 and 2021 tax years are within the same general assessment period for Bloomingdale Township. The record contains no evidence showing the Board's 2019 decision was reversed or modified upon review or that the subject property sold in an arm's-length transaction establishing a different fair cash value. For these reasons, the Property Tax Appeal Board finds that the 2019 decision should be carried forward to the 2021 tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and a reduction in the subject's assessment is warranted to reflect the Board's prior year's decision plus the application of the 2020 and 2021 equalization factors of 1.0250 and 1.0406, respectively. ( $\$94,020 \times 1.0250 \times 1.0406 = \$100,280$ , rounded).

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains six equity comparables to support the parties' respective arguments. The Board gives less weight to the appellant's one comparable as it lacks a basement foundation like the subject. The Board gives less weight to board of review comparables #1 and #3 which are substantially smaller in dwelling size when compared to the subject. The Board finds board of review comparables #2, #4 and #5 are the most similar comparables to the subject in location, age, design, dwelling size and other features. These properties have improvement assessments ranging from \$73,360 to \$87,370 or from \$41.01 to \$45.55 per square foot of living area, including land. The subject's assessment after reduction reflects an improvement assessment of \$75,750 or \$39.49 per square foot of living area which falls within the range of the most similar comparables in this record on an improvement assessment basis and below the range on a per square foot basis. The Board finds on this record that the comparables demonstrate the subject property, once reduced as an owner-occupied property, is correctly valued for assessment purposes.

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:

August 22, 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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