



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

APPELLANT: Brooks & Emily Walker
DOCKET NO.: 22-03540.001-R-1
PARCEL NO.: 05-17-303-007

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

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: \$23,530
IMPR.: \$58,160
TOTAL: \$81,690

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 2022 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 ranch style dwelling of frame exterior construction with 1,150 square feet of living area. The dwelling was constructed in 1950. Features of the home include central air conditioning, one fireplace and a garage with 529 square feet of building area. The property has a 7,316 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on six suggested equity comparables located in the same assessment neighborhood as the subject and within .26 of a mile from the subject property. The comparables are improved with ranch style dwellings of frame or masonry exterior construction ranging in size from 1,073 to 1,261 square feet of living area. The dwellings were built from 1951 to 1955. Each comparable has a garage ranging in size from 520 to 704 square feet of building area. Three comparables each have central air conditioning. The comparables have improvement assessments that range from \$42,740 to \$52,500 or from \$38.46 to \$42.65 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$47,339 or \$41.16 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$81,690. The subject property has an improvement assessment of \$58,160 or \$50.57 square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on six suggested equity comparables located within the same assessment neighborhood as the subject and within .58 of a mile from the subject property. The comparables are improved with ranch style dwellings of frame or masonry exterior construction ranging in size from 816 to 1,420 square feet of living area. The dwellings were built from 1950 to 1957. Each comparable has a garage ranging in size from 280 to 1,146 square feet of building area. Three comparables each have central air conditioning and one comparable has one fireplace. The comparables have improvement assessments ranging from \$43,920 to \$74,620 or from \$50.29 to \$53.82 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellants argued that the board of review comparables #1, #4, #5 and #6 are not comparable due to either their larger or smaller dwelling sizes.

Conclusion of Law

The taxpayers 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 provided twelve suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to board of review comparables #1, #4, #5 and #6, due to their dissimilar dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellants' comparables and board of review comparables #2 and #3. The Board finds that these comparables are most similar to the subject in location, design, age dwelling size and some features. The comparables have improvement assessments ranging from \$42,740 to \$58,580 or from \$38.46 to \$51.50 per square foot of living area. The subject's improvement assessment of \$58,160 or \$50.57 per square foot of living area, falls within the range established by the best comparables contained in the record. 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 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:

April 16, 2024



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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