



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

APPELLANT: Todd Snyder
DOCKET NO.: 22-03558.001-R-1
PARCEL NO.: 06-08-125-013

The parties of record before the Property Tax Appeal Board are Todd Snyder, the appellant, 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: \$18,640
IMPR.: \$121,060
TOTAL: \$139,700

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 is improved with a 1½-story dwelling of frame, aluminum, or vinyl exterior construction containing 1,900 square feet of living area. The dwelling was built in 1918. Features of the property include a basement with finished area, central air conditioning, one fireplace, two bathrooms, and a detached two-car garage with 462 square feet of building area.¹ The property has an 8,000 square foot site located in Lombard, York Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on six equity comparables improved with 1½-story dwellings of frame, aluminum, or vinyl exterior construction and/or stucco or dryvit exterior construction that range in size from 1,740 to 2,046

¹ The board of review submitted a copy of the subject's property record card describing the property as having a 1,080 square foot basement with 550 square feet of finished area and a garage with 462 square feet of building area, which was not refuted by the appellant in rebuttal.

square feet of living area. The homes were built from 1912 to 1928. Each comparable has a basement with one having finished area, two comparables have central air conditioning, four comparables have one or two fireplaces, each comparable has two bathrooms, and each comparable has a two-car garage ranging in size from 480 to 570 square feet of building area.² The comparables are located in the same neighborhood as the subject and from approximately .15 to .38 of a mile from the subject. Their improvement assessments range from \$91,950 to \$104,230 or from \$44.94 to \$58.26 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$102,237.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$139,700. The subject property has an improvement assessment of \$121,060 or \$63.72 per square foot of living area.

In rebuttal the board of review submitted a statement from the Linda Tregler of the York Township Assessor's Office explaining the subject dwelling was constructed in 1918 but had its interior updated and the basement partially finished prior to its purchase in 2017 for a price of \$381,500. In support of this statement the board of review submitted a copy of a listing of the subject describing the home as having a completely gutted and redesigned kitchen, a gutted and completely updated first floor bathroom, and a basement bar. The listing further described the home as having newer plumbing, roof, furnace, hot water heater, and 80% newer electric. Tregler explained that due to these updates the subject was considered to be in above average condition and "run at a rate code of 1.45 to provide uniformity." By contrast the Tregler stated that the appellant's comparables, although being the same style home with similar square footage and located in the same neighborhood, are considered in average condition and "run at a rate code of 1.05 to provide uniformity." She also pointed out that appellant's comparables #1, #2, #3, and #4, have unfinished basements and no central air conditioning, unlike the subject property. Additionally, appellant's comparable #6 has an unfinished basement, unlike the subject property.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with 1½-story dwellings of frame, aluminum, or vinyl exterior construction that range in size from 1,793 to 1,915 square feet of building area. The homes were built from 1923 to 1927. Each comparable has a basement with two having finished area, four comparables have central air conditioning, three comparables have one fireplace, and each comparable has a garage with four ranging in size from 216 to 528 square feet of building area.³ The comparables have from 1½ to 3 bathrooms. These properties are located in the same neighborhood as the subject property and from approximately .07 to 1.12 miles from the subject. Their improvement assessments range from \$119,320 to \$129,580 or from \$62.31 to \$71.51 per square foot of living area. Tregler explained that each of the board of review comparables is in above average condition and "run at a code rate of 1.45 to provide uniformity."

² The board of review submitted copies of the property record cards for the appellant's comparables that provided additional information about the appellant's comparables.

³ The property record card for board of review comparable #2 disclosed the property had a new garage built in 2019 but did not provide the size of the garage.

As supportive documentation the board of review submitted a copy of a map depicting the location of the subject property and the comparables submitted by both parties. Additionally, the board of review submitted a copy of the property record cards and a copy of the York Township Assessors Office IMS valuation worksheet for each of the appellant's comparables disclosing each property had a rate code adjustment of 1.05. The board of review also provided a copy of the property record card for each of its comparables and a copy of the York Township Assessors Office IMS valuation worksheet for comparables #2 through #5 disclosing each had a rate code adjustment of 1.45.

In rebuttal, appellant's counsel argued that 8 of the 9 comparables submitted by the parties support a reduction based on a building price per square foot.

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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on eleven comparables to support their respective positions. The Board gives less weight to the appellant's comparables based on differences from the subject dwelling in condition. The board of review provided evidence that the subject dwelling had been rehabbed or updated in or around 2017 and was given a rate code adjustment of 1.45 due to being considered in above average condition. By contrast, the appellant's comparables received a rate code adjustment of 1.05 because they were considered to be in average condition. Therefore, the Board finds the subject's higher improvement assessment in relation to the appellant's comparables is justified due differences in condition.

The Board finds the best evidence of assessment equity to be the board of review comparables as these homes are in a similar condition as the subject and each received the same rate code adjustment as the subject of 1.45. The board of review comparables are similar to the subject in most respects, however, three comparables have unfinished basements while the subject has finished basement area, two comparables have no fireplace while the subject has one fireplace, and three comparables have smaller garages than the subject, indicating these comparables would require upward adjustments to make them more equivalent to the subject for these features. The board of review comparables have improvement assessments that range from \$119,320 to \$129,580 or from \$62.31 to \$71.51 per square foot of living area. The subject's improvement assessment of \$121,060 or \$63.72 per square foot of living area falls within the range established by the best comparables in this record and is well supported after considering the suggested adjustments. Based on this record the Board finds the appellant 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:

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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