



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

APPELLANT: Joseph & Barbara Ross
DOCKET NO.: 22-03564.001-R-1
PARCEL NO.: 08-19-307-011

The parties of record before the Property Tax Appeal Board are Joseph and Barbara Ross, 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: \$159,820
IMPR.: \$344,600
TOTAL: \$504,420

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 is improved with a 2½-story dwelling of frame construction with 6,219 square feet of living area. The dwelling was built in 1991. Features of the home include a basement with 2,154 square feet of finished area, central air conditioning, five fireplaces, four full bathrooms, two half-bathrooms, and an attached garage with 796 square feet of building area.¹ The property has a 39,743 square foot site located in Naperville, Lisle 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 three equity comparables improved with two-story dwellings that range in size from 6,050 to 6,325 square

¹ The board of review submitted a copy of the subject's property record card that provided additional descriptive information about the subject property that was not included in the appellant's analysis.

feet of living area. The homes were built from 1988 to 1991. Each comparable has a basement with finished area, four or five full bathrooms, one or two half-bathrooms, and a garage ranging in size from 650 to 883 square feet of building area. The comparables are located within the same neighborhood as the subject and within approximately .20 of a mile from the subject. The comparables have improvement assessments ranging from \$216,140 to \$314,850 or from \$34.17 to \$51.56 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$288,654.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$504,420. The subject property has an improvement assessment of \$344,600 or \$55.41 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with two-story or part two-story and part one-story dwellings of brick or frame and brick construction that range in size from 5,497 to 5,752 square feet of living area. The homes were built from 1995 to 2002. Each property has a basement with two having finished area, central air conditioning, three to five fireplaces, 4½ or 5½ bathrooms, and an attached garage ranging in size from 868 to 918 square feet of building area. The comparables are in the same neighborhood as the subject and from approximately .12 to .20 of a mile from the subject property. The comparables have improvement assessments ranging from \$310,480 to \$387,890 or from \$56.48 to \$67.44 per square foot of living area. To document the appeal the board of review submitted a map depicting the location of the subject property and the comparables submitted by both parties and copies of the property record cards for the subject property and the comparables presented by the board of review.

In rebuttal the appellants' counsel argued the properties submitted by the board of review were not comparable to the subject due to the lack of finished basement area, being a smaller dwelling, and/or being approximately 11 years newer than the subject dwelling.

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 record contains six equity comparables submitted by the parties to support their respective positions. The comparables submitted by the appellants are similar to the subject in age and size, however, the appellants indicated the subject and the comparables did not have central air conditioning or any fireplaces. The board of review, however, provided evidence disclosing the subject dwelling has central air conditioning and five fireplaces. The fact that the appellants provided an incomplete description about the subject property detracts from the weight that can be given their evidence. Additionally, if the appellants' comparables do not have central air

conditioning and no fireplace(s), as described in their grid analysis, these properties would require upward adjustments to make them more equivalent to the subject property. For these reasons the Board gives less weight to the appellants' analysis.

The Board finds the best evidence of assessment equity to be the board of review comparables as these properties are similar to the subject in location and relatively similar to the subject dwelling in age, style, size, and features. The board of review comparables have improvement assessments that range from \$310,480 to \$387,890 or from \$56.48 to \$67.44 per square foot of living area. The subject's improvement assessment of \$344,600 or \$55.41 per square foot of living area falls within the overall range but below the range on a per square foot of living area basis as established by the best comparables in this record.

Based on this record 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:

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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