



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

APPELLANT: Eugene & Julia Davies
DOCKET NO.: 22-03572.001-R-1
PARCEL NO.: 09-18-213-014

The parties of record before the Property Tax Appeal Board are Eugene & Julia Davies, 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 **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: 60,760
IMPR.: \$89,220
TOTAL: \$149,980

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 one-story dwelling of frame exterior construction with 1,487 square feet of living area. The dwelling was constructed in 1963. Features of the home include a basement with finished area¹, central air conditioning, a fireplace and a 558 square foot garage. The property has a 23,760 square foot site and is located in Downers Grove, Downers Grove 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 four equity comparables improved with one-story dwellings of frame or brick and fame exterior construction that range in size from 1,372 to 1,431 square feet of living area. The homes were built from

¹ Property descriptions not disclosed by the appellants were gleaned from the property record card presented by the board of review.

1955 to 1970. Each comparable has a basement, central air conditioning, and a garage ranging in size from 528 to 783 square feet of building area. Two of the comparables also have a fireplace. The comparables have the same assessment neighborhood code as the subject and are located from 0.18 to 0.68 of a mile from the subject property. The comparables have improvement assessments that range from \$66,110 to \$77,830 or from \$47.09 to \$56.44 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$76,302.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$153,260. The subject property has an improvement assessment of \$92,500 or \$62.21 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables along with property record cards and a map depicting the location of the subject property, the appellants' comparables, and the board of review's comparables. The board of review's comparables are improved with three, one-story dwellings and one, split level dwelling of frame or brick exterior construction that range in size from 1,296 to 1,449 square feet of living area. The homes were built from 1964 to 1974. Each comparable has a basement with three having finished area and a garage ranging in size from 464 to 981 square feet of building area. Three of the comparables have central air conditioning and one has a fireplace. The comparables have the same assessment neighborhood code as the subject and are located from 0.19 to 0.67 of a mile from the subject property. The comparables have improvement assessments that range from \$77,180 to \$102,140 or from \$59.55 to \$72.75 per square foot of living area.

In written rebuttal, the appellants' counsel argued county comparables #1 and #3 are not comparable to the subject due to differences in size and age. Counsel agreed that county comparables #2 and #4 are acceptable comparables.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains eight equity comparables submitted by the parties to support their respective positions. The Board gives less weight to the board of review's comparables #1 and #3 due to differences from the subject dwelling with respect to size and age, respectively. The Board gives less weight to the appellants' comparable # 1 based on age. The Board finds the best evidence of assessment equity to be appellants' comparables #2, #3, and #4 and the board of review's comparables #2 and #4. These comparables are the most representative of the subject dwelling in terms of age, location, size, and features, although adjustments to some of the comparables, to

account for differences in some amenities, would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from \$67,380 to \$88,490 or from \$49.11 to \$61.07 per square foot of living area. The subject's improvement assessment of \$92,500 or \$62.21 per square foot of living area falls above the range established by the best comparables in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellants did demonstrate 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:

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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