



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

APPELLANT: Erik & Michelle Turner
DOCKET NO.: 22-03577.001-R-1
PARCEL NO.: 05-35-202-022

The parties of record before the Property Tax Appeal Board are Erik and Michelle Turner, 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: \$22,650
IMPR.: \$93,430
TOTAL: \$116,080

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 split-level dwelling of frame construction containing 1,192 square feet of living area. The dwelling was built in 1961. Features of the home include a 596 square foot basement with 447 square feet of finished area, central air conditioning, one fireplace, two bathrooms, and an attached one-car garage with 312 square feet of building area.¹ The property has an 11,743 square foot site located in Glen Ellyn, 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 five equity comparables improved with split-level style dwellings frame construction each with 1,192 square

¹ Descriptive information for the subject dwelling was taken in part from the copy of the subject's property record card submitted by the board of review.

feet of living area. The homes were built from 1959 to 1961. Each comparable has a basement with finished area, two bathrooms, and a garage with either 286 or 312 square feet of building area. Four comparables have central air conditioning, and one comparable has a fireplace. The comparables are located in the same neighborhood as the subject and from approximately .24 to .47 of a mile from the subject property. These properties have improvement assessments ranging from \$61,970 to \$66,670 or from \$51.99 to \$56.01 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$64,170.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$116,080. The subject property has an improvement assessment of \$93,430 or \$78.38 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with split-level style dwellings of frame construction that range in size from 1,071 to 1,232 square feet of living area. The homes were built from 1960 to 1964. Each comparable has a basement with finished area, central air conditioning, 2 or 3½ bathrooms, and a one-car or a two-car garage ranging in size from 240 to 552 square feet of building area. Three comparables have one fireplace. The comparables are in the same neighborhood as the subject and from approximately .12 to .37 of a mile from the subject property. These properties have improvement assessments ranging from \$84,210 to \$105,280 or from \$78.48 to \$88.18 per square foot of living area.

The board of review provided a written statement asserting that the subject property sold in 2015 and the online Multiple Listing Service (MLS) states the home has been updated and is in superior condition. The board of review provided a copy of the online MLS listing of the subject stating the property had a totally remodeled kitchen, hardwood floors, lower-level office/fourth bedroom, updated baths, and newly added shower. The board of review also submitted a document listing building permit applications identifying a permit being taken out for the subject property on August 27, 2015, for a basement bathroom remodeling. Additionally, the board of review submitted interior photographs of the subject dwelling.

The board of review contends that while the appellants' comparable homes are the same size and have the same amenities as the subject, the difference is due to condition. It asserted that none of the appellants' comparable homes, except for #4, have had any permits issued for improvements. The board of review explained that appellants' comparable #4 was remodeled in 2019 and sold in 2020 as an updated property and further asserted the comparable's value will be revised in 2023 to reflect the updated nature of the home.

As documentation the board of review provided copies of the property record cards for the subject and its comparables as well as copies of interior photographs of the subject and the comparables. The board of review also submitted a grid analysis of the comparables submitted by both parties and a map depicting the location of the comparables submitted by both parties in relation to the subject property.

In rebuttal, the appellants' counsel asserted the properties submitted by the board of review were not comparable to the subject due to being a different model and from 3% larger to 9% smaller

than the subject dwelling. Additionally, counsel argued board of review comparable #2 has a much larger garage, and board of review comparable #4 has a larger basement and garage.

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 ten comparables submitted by the parties that are similar to the subject in location, style, age, and most features. Each of the appellants' comparables has a lower improvement assessment than the subject property. The board of review asserted that the appellants' comparables' lower improvement assessments are due to differences in condition. To support this statement the board of review submitted evidence that the subject dwelling had undergone some remodeling in 2015 whereas only one of the appellants' comparables had any building permits issued for improvements. The appellants did not refute this assertion. Based on this record, the subject's higher improvement assessment relative to the appellants' comparables is justified due to condition. The board of review submission included copies of photographs of the interior of the subject and its comparables that depict homes in similar condition as the subject dwelling. The board of review comparables have improvement assessments that range from \$84,210 to \$105,280 or from \$78.48 to \$88.18 per square foot of living area. The subject's improvement assessment of \$93,430 or \$78.38 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 board of review comparables. The Board finds the board of review comparables are supportive of the subject's improvement assessment and demonstrate the subject dwelling is not being inequitably assessed. 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Erik & Michelle Turner, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187