



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

APPELLANT: Jeff & Anne Grisenthwaite
DOCKET NO.: 22-03582.001-R-1
PARCEL NO.: 09-08-404-007

The parties of record before the Property Tax Appeal Board are Jeff & Anne Grisenthwaite, 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: \$54,770
IMPR.: \$211,600
TOTAL: \$266,370

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 two-story dwelling of frame exterior construction with 2,794 square feet of living area. The dwelling was constructed in 2004. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 536 square foot garage. The property has a 7,500 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 five equity comparables improved with two-story dwellings of frame exterior construction that range in size from 2,530 to 3,072 square feet of living area. The homes were built from 2001 to 2007. Each comparable has a basement, a fireplace and a garage ranging in size from 480 to 795 square feet of building area. Four of the comparables also have central air conditioning. The comparables

have the same assessment neighborhood code as the subject and are located from 0.01 to 0.48 of a mile from the subject property. The comparables have improvement assessments that range from \$158,420 to \$214,960 or from \$51.57 to \$71.32 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$191,389.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$266,370. The subject property has an improvement assessment of \$211,600 or \$75.73 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 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 two-story dwellings of frame exterior construction that range in size from 2,972 to 3,239 square feet of living area. The homes were built from 1953 to 2008. Each comparable has a basement with finished area, central air conditioning, a fireplace, and a garage ranging in size from 504 to 706 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located from 0.23 to 0.40 of a mile from the subject property. The comparables have improvement assessments that range from \$229,430 to \$253,470 or from \$76.21 to \$78.26 per square foot of living area.

In written rebuttal, the appellants' counsel argued the county comparables are not comparable to the subject due to differences in age and size or types of amenities.

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

The record contains eight equity comparables submitted by the parties to support their respective positions. The Board gives less weight to appellants' comparable #1, which appears to be an outlier due to a considerably lower improvement assessments on a per square foot basis than the other comparables submitted by the appellants. The Board gives less weight to the board of review's comparable #3 due to significant differences in age and size when compared to the subject dwelling. The Board finds the best evidence of assessment equity to be the remaining comparables in the record. These comparables are relatively similar to the subject dwelling in terms of size, age, location and amenities, although adjustments to some of the comparables, to account for differences in some features, would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from \$180,450 to \$235,560 or from \$63.69 to \$77.20 per square foot of living area. The subject's improvement assessment of \$211,600 or \$75.73 per square foot of living area falls within 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 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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