



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

APPELLANT: John J. Robert  
DOCKET NO.: 22-03586.001-R-1  
PARCEL NO.: 09-08-408-010

The parties of record before the Property Tax Appeal Board are John J. Robert, 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 **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:** \$56,070  
**IMPR.:** \$108,670  
**TOTAL:** \$164,740

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 consists of a two-story dwelling of frame and brick exterior construction with 2,264 square feet of living area. The dwelling was constructed in 1926.<sup>1</sup> Features of the home include a basement with finished area, central air conditioning, a fireplace and a 360 square foot garage. The property has a 7,155 square foot site and is located in Downers Grove, Downers Grove 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 eight equity

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<sup>1</sup> Although both parties' respective spreadsheets listed the subject dwelling as being constructed in 1926, the Board notes the subject's property record card, which was offered by the board of review, lists a construction date of 1926, but also includes an entry stating the effective age was corrected to 1968 following a "field review" in 2018. Other than this entry on the property record card, the Board finds neither party argued or claimed a different effective age for the subject dwelling.

comparables improved with two-story dwellings of frame exterior construction that range in size from 2,060 to 2,431 square feet of living area. The homes were built from 1917 to 1932. Each comparable has a basement and a garage ranging in size from 308 to 957 square feet of building area. Seven of the comparables have central air conditioning and four have a fireplace. The comparables have the same assessment neighborhood code as the subject and are located from 0.14 to 0.37 of a mile from the subject property. The comparables have improvement assessments that range from \$80,300 to \$116,780 or from \$37.47 to \$48.82 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$102,810.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$174,770. The subject property has an improvement assessment of \$118,700 or \$52.43 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 appellant's comparables, and the board of review's comparables. The board of review's comparables are improved with two-story dwellings of frame or brick and frame exterior construction that range in size from 1,907 to 2,088 square feet of living area. The homes were built from 1949 to 1978, with one having an effective age of 1984. Each comparable has a basement with two having finished area, central air conditioning, and a garage ranging in size from 528 to 720 square feet of building area. One comparable also has a fireplace, while another property has two fireplaces. The comparables have the same assessment neighborhood code as the subject and are located from 0.16 to 0.26 of a mile from the subject property. The comparables have improvement assessments that range from \$102,800 to \$110,270 or from \$52.56 to \$56.15 per square foot of living area.

In written rebuttal, the appellant's counsel argued county comparables #1, #2 and #3 are not comparable to the subject due to differences with respect to age, while county comparables #1 and #2 are 13% and 15% smaller than the subject dwelling with respect to square feet of living area.

### **Conclusion of Law**

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

The record contains 11 equity comparables submitted by the parties to support their respective positions. The Board gives less weight to the board of review comparables due to differences from the subject dwelling in terms of age and/or size. The Board gives less weight to appellant's comparable #1, which appears to be an outlier due to a considerably lower improvement

assessment on a per square foot basis than the other comparables submitted by the appellant, and to comparables #2 and #5 based on differences in 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 and size, would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from \$96,140 to \$116,780 or from \$44.03 to \$48.82 per square foot of living area. The subject's improvement assessment of \$118,700 or \$52.43 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 appellant 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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