



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

APPELLANT: Bruce & Kathy Simpson  
DOCKET NO.: 22-03590.001-R-1  
PARCEL NO.: 08-18-411-006

The parties of record before the Property Tax Appeal Board are Bruce & Kathy Simpson, 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:** \$97,620  
**IMPR.:** \$240,800  
**TOTAL:** \$338,420

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 consists of a 2-story dwelling of frame exterior construction with 3,483 square feet of living area.<sup>1</sup> The dwelling was constructed in 2002. Features of the home include a basement with finished area, central air conditioning, one fireplace and a garage with 606 square feet of building area. The property has a 7,490 square foot site and is 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 four suggested equity comparables located in the same assessment neighborhood as the subject and within .81 of a mile from the subject property. The comparables are improved with 2-story dwellings ranging in size from 3,326 to 3,811 square feet of living area. The dwellings were built from 2003 to 2006. Each comparable is reported to have a basement with finished area and a garage ranging in size from 504

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<sup>1</sup> Additional descriptive details regarding the subject property were gleaned from evidence submitted by the board of review, which was not refuted by the appellants in any rebuttal filing.

to 677 square feet of building area. The comparables have improvement assessments that range from \$157,880 to \$226,440 or from \$41.63 to \$59.42 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$176,651 or \$50.72 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$338,420. The subject property has an improvement assessment of \$240,800 or \$69.14 square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four suggested equity comparables located in the same assessment neighborhood as the subject and with three comparables reported to be within .84 of a mile from the subject property. The comparables are improved with 2-story dwellings of frame exterior construction ranging in size from 3,441 to 3,677 square feet of living area. The dwellings were built from 2003 to 2017. Each comparable has a basement with finished area, central air conditioning and a garage ranging in size from 703 to 770 square feet of building area. Three comparables each have either one or two fireplaces. The comparables have improvement assessments ranging from \$234,380 to \$253,480 or from \$64.96 to \$71.26 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellants argued that board of review comparables #1, #2 and #3 are not comparable due to being newer in age than the subject.

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

The parties provided eight suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellants' comparables, due to their lack of central air conditioning when compared to the subject and other comparables in the record.

The Board finds the best evidence of assessment equity to be the board of review comparables. The Board finds that these comparables are most similar to the subject in location, design, dwelling size and some features. However, the Board finds that three of these comparables are younger in age, suggesting downward adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, these comparables have improvement assessments ranging from \$234,380 to \$253,480 or from \$64.96 to \$71.26 per square foot of living area. The subject's improvement assessment of \$240,800 or \$69.14 per square foot of living area, which falls within the range of the best comparables in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to 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 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

Bruce & Kathy Simpson, 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