



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

APPELLANT: David & Laurel Bowen
DOCKET NO.: 22-03627.001-R-1
PARCEL NO.: 09-17-319-008

The parties of record before the Property Tax Appeal Board are David & Laurel Bowen, 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: \$60,350
IMPR.: \$82,660
TOTAL: \$143,010

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 1-story dwelling of brick exterior construction with 1,456 square feet of living area. The dwelling was constructed in 1956. Features of the home include an unfinished basement, two fireplaces and a 440 square foot garage. The property has a 13,500 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales that are located within .37 of a mile from the subject. The comparables have sites ranging in size from 11,840 to 22,513 square feet of land area that are improved with 1-story dwellings of frame or brick exterior construction ranging in size from 1,344 to 1,671 square feet of living area. The dwellings were built from 1955 to 1959. The comparables have unfinished basements, one of which has finished area, and a garage ranging in size from 440 to 880 square feet of building area. Three comparables have

central air conditioning and three comparables each have one or two fireplaces. The comparables sold from November 2021 to May 2022 for prices ranging from \$275,000 to \$451,000 or from \$204.61 to \$274.67 per square foot of living area, including land. Based on this evidence the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$143,010. The subject's assessment reflects a market value of \$429,202 or \$294.78 per square foot of living area, land included, when using the 2022 three-year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales that are located within .60 of a mile from the subject. The comparables have sites ranging in size from 8,900 to 9,150 square feet of land area that are improved with 1-story dwellings of frame or brick exterior construction ranging in size from 1,038 to 1,110 square feet of living area. The dwellings were built in 1956 or 1959. The comparables have unfinished basements, central air conditioning, and a garage ranging in size from 280 to 504 square feet of building area. The comparables sold from July 2021 to June 2022 for prices ranging from \$340,000 to \$390,000 or from \$315.32 to \$361.75 per square foot of living area, including land. The board of review argued six of the parties' comparables have smaller sites when compared to the subject. Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellants submitted rebuttal arguing the board of review's comparables have smaller dwellings when compared to the subject and offered an explanation as to why the subject is over-assessed.

Conclusion of Law

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 submitted a total of nine comparable sales for the Board's consideration, none of which are particularly similar to the subject. Nevertheless, the Board gives less weight to the board of review's comparables, due to their smaller dwelling size when compared to the subject. The Board finds the appellants' comparables have varying degrees of similarity to the subject. However, three of the best comparables have larger dwellings when compared to the subject. Nevertheless, the best comparables sold from November 2021 to May 2022 for prices ranging from \$275,000 to \$451,000 or from \$204.61 to \$274.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$429,202 or \$294.78 per square foot of living area, including land, which falls within the range established by the best comparables in the record on a total market value basis but slightly above the range on a per square foot basis. However, after considering adjustments to the best comparables for differences when compared

to the subject, such as their larger dwelling sizes, the Board finds the subject's slightly higher per square foot estimated market value as reflected by its assessment is justified. Accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. Based on this analysis, the Board finds the subject's slightly higher per square foot market value is justified given its smaller size. Based on this evidence the Board finds a reduction in the subject's assessment is not warranted.

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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