



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

APPELLANT: James H. Richards  
DOCKET NO.: 22-04061.001-R-1  
PARCEL NO.: 03-27-109-012

The parties of record before the Property Tax Appeal Board are James H. Richards, 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:** \$70,320  
**IMPR.:** \$23,170  
**TOTAL:** \$93,490

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 ranch-style dwelling of brick and frame exterior construction with 2,218 square feet of living area.<sup>1</sup> The dwelling was constructed in 1949. Features of the home include a basement, central air conditioning, two fireplaces, and a 560 square foot garage. The property is located in Addison, Addison Township, DuPage County.

The appellant contends the 2021 tax year assessment should be carried over to the 2022 tax year pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185). As part of the appeal, the appellant disclosed that the subject property is an owner-occupied residence. The

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<sup>1</sup> The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the board of review's evidence, which includes a sketch with measurements of the subject home. The Board finds the depicted 323 square foot 4-season room should not be included for the 2022 tax year as more particularly discussed below.

appellant further disclosed that this property was the subject matter of an appeal before the Board the prior year under Docket Number 21-07659, in which the Board issued a decision lowering the assessment of the subject property to \$89,550 based on the agreement of the parties.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$89,550.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$136,240. The subject has an improvement assessment of \$68,880 or \$27.11 per square foot of living area. Also, as part of the "Board of Review Notes on Appeal," the board of review reported that 2019 was the first year of the general assessment cycle for the subject property and that for tax year 2022 an equalization factor of 1.0440 was applied to non-farm properties in Addison Township.

In support of its contention of the correct assessment, the board of review submitted a brief contending that two permits were issued for the subject. A permit in the amount of \$100,000 was issued on June 2, 2020, to construct a bedroom and garage addition. Another permit in the amount of \$80,000 was issued on August 16, 2022 to construct a 4-seasons room. The board of review submitted a sketch of the subject home indicating a dwelling size of 2,218 plus a 323 square foot 4-season sunroom, totaling 2,541 square feet of living area. The board of review presented a photograph of the front of the subject home as of June 16, 2021 and a photograph of the rear of the subject home depicting the sunroom as of June 13, 2023.

The board of review also submitted information on eight equity comparables located within the same assessment neighborhood code as the subject. The comparables have varying degrees of similarity to the subject in dwelling size, age, and features and have improvement assessments that are reported to range from \$5,950 to \$90,640 or from \$3.10 to \$37.27 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellant argued the board of review did not present evidence that construction under the 2020 and 2022 permits was complete by January 1, 2022 and the 2022 permit was issued after January 1, 2022.

### **Conclusion of Law**

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Board for the 2021 tax year should be carried forward to the 2022 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15).

As an initial matter, the Board finds the sketch submitted by the board of review indicates a dwelling size of 2,218 plus a 323 square foot 4-season sunroom, indicating the parties agree on the subject's dwelling size prior to the addition of the sunroom. Thus, the Board finds that by including any addition to dwelling size resulting from the construction under the 2020 permit, both parties consider construction under the 2020 permit to have been completed by the January

1, 2022 assessment date. With regard to the sunroom, the board of review presented photograph of the sunroom as of June 13, 2023, but did not present any evidence of a date of completion in 2022. Thus, the Board finds there is no evidence to support the completion of this addition in 2022 and the assessment of this new improvement for the 2022 tax year.

The Board further finds, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Board for the 2021 tax year under Docket Number 21-07659, in which a decision was issued based upon the agreement of the parties reducing the subject's assessment to \$89,550. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2021 and 2022 tax years are within the same general assessment period and an equalization factor of 1.0440 was applied in Addison Township in 2022. Furthermore, the decision of the Board for the 2021 tax year has not been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$93,490, which is less than the 2022 assessment of the subject property of \$136,240.

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: March 26, 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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