



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

APPELLANT: John Courtney
DOCKET NO.: 23-05023.001-R-1
PARCEL NO.: 09-08-205-022

The parties of record before the Property Tax Appeal Board are John Courtney, the appellant; 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: \$81,220
IMPR.: \$275,860
TOTAL: \$357,080

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 2023 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 and brick exterior construction with 3,427 square feet of living area. The dwelling is approximately 16 years old. Features of the home include a finished full basement, central air conditioning, a fireplace, an 830 square foot garage, and 221 square feet of rooms over the garage. The property has a 10,463 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellant submitted information on three comparable properties that are located .9 of a mile from the subject. The comparables are improved with 2-story or 3-story dwellings of frame and brick exterior construction ranging in size from 2,977 to 3,532 square feet of living area. The dwellings are 18 or 19 years old. The comparables have full basements, each of which has finished area, central air conditioning, a fireplace, and a garage ranging in size from 462 to 691 square feet of building area. The

comparables have improvement assessments ranging from \$198,110 to \$235,120 or from \$56.09 to \$71.84 per square foot of living area.

Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$357,080. The subject property has an improvement assessment of \$275,860 or \$80.50 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five comparable properties located within .60 of a mile from the subject. The comparables are improved with 2-story dwellings of frame or brick exterior construction ranging in size from 3,043 to 3,759 square feet of living area. The dwellings were built from 1924 to 2009. The comparables have basements, four of which have finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 660 to 1,338 square feet of building area. The comparables have improvement assessments ranging from \$246,460 to \$322,000 or from \$80.40 to \$85.66 per square foot of living area.

Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellant submitted rebuttal arguing the subject's property tax increased 22% in 1-year and that is unlawful in Illinois per the Property Tax Extension Limitation Law (PTELL.) The appellant's rebuttal included an assessment grid containing three properties, one of which was not previously submitted by the appellant.

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

As an initial matter regarding the appellant's rebuttal, the appellant submitted assessment data on a property not previously submitted by the appellant. Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec. 1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill. Admin. Code, Sec. 1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the assessment data on the property not previously submitted by the appellant.

As to the appellant's argument that the subject's property tax increased 22% in 1-year and that is unlawful in Illinois per the Property Tax Extension Limitation Law (PTELL.) The PTELL does not "cap" either individual property tax bills or individual property assessments. Instead, the PTELL allows a taxing district to receive a limited inflationary increase in tax extensions on existing property, plus an additional amount for new construction, and voter-approved rate increases. Furthermore, pursuant to the rules of the Property Tax Appeal Board, Section 1910.10 Statement of Policy (f), The Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation.

The parties submitted a total of eight comparable properties for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2, due to their dissimilar 3-story design or their considerably smaller size when compared to the subject. The Board also gives less weight to the board of review's comparables #2 and #4, due to their considerably smaller size or their older age when compared to the subject. The Board finds the parties' remaining comparables have varying degrees of similarity to the subject. The best comparables have improvement assessments ranging from \$198,110 to \$322,000 or from \$56.09 to \$85.66 per square foot of living area. The subject's improvement assessment of \$275,860 or \$80.50 per square foot of living area falls within the range established by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and 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: _____

November 19, 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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