



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

APPELLANT: Eugene Jr & Lydia Vann
DOCKET NO.: 23-05101.001-R-1
PARCEL NO.: 03-15-412-018

The parties of record before the Property Tax Appeal Board are Eugene Jr & Lydia Vann, the appellants; 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: \$40,370
IMPR.: \$126,950
TOTAL: \$167,320

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 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 1-story, ranch dwelling of brick exterior construction with 2,856 square feet of living area. The dwelling was constructed in 1963 and is 60 years old. Features of the home include a basement, that has finished area, central air conditioning, a fireplace and a 644 square foot garage. The property has an approximately 14,375 square foot site and is located in Wood Dale, Addison Township, DuPage County.

The appellants contend assessment inequity with respect to the subject's land and improvements as the basis of the appeal. In support of this argument the appellants submitted information on three comparable properties located within .18 of a mile from the subject. The comparables have sites ranging in size from 11,761 to 15,246 square feet of land area that are improved with 1-story dwellings of brick or brick and frame exterior construction ranging in size from 2,079 to 2,460 square feet of living area. The dwellings range in age from 44 to 57 years old. The comparables have basements, one of which has finished area, central air conditioning, one or two

fireplaces, and a garage ranging in size from 576 to 1,007 square feet of building area. The comparables have land assessments of \$37,970 and \$40,370 or \$2.65 and \$3.23 per square foot of land area and improvement assessments ranging from \$93,100 to \$100,680 or from \$40.67 to \$44.78 per square foot of living area.

Based on this evidence the appellants requested the subject's land assessment be reduced to \$37,970 or \$2.64 per square foot of land area and the subject's improvement assessment be reduced to \$96,493 or \$33.79 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 \$167,320. The subject has a land assessment of \$40,370 or \$2.81 per square foot of land area and an improvement assessment of \$126,950 or \$44.45 per square foot of living area.

In response to the appellants' complaint the board of review submitted information on five comparable properties located within .21 of a mile from the subject. The board of review did not report the comparables' site sizes. The comparables are improved with ranch style dwellings of brick or brick and frame exterior construction ranging in size from 2,222 to 3,245 square feet of living area. The dwellings were built from 1964 to 1972. The comparables have basements, two of which have finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 440 to 693 square feet of building area. Two comparables each have a swimming pool. The comparables have land assessments ranging from \$32,280 to \$43,450 and improvement assessments ranging from \$93,900 to 145,630 or from \$40.77 to \$44.88 per square foot of living area. The board of review included a brief critiquing the appellants' comparables and explained the subject's 2023 assessment is based on recent sales.

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

Conclusion of Law

The appellants 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 Board finds the best evidence of land assessment equity to be appellants' comparables. These comparables have varying degrees of similarity to the subject. The best land comparables have sites ranging in size from 11,761 to 15,246 square feet of land area have land assessments of \$37,970 and \$40,370 or \$2.65 and \$3.23 per square foot of land area. The subject's 14,375 square foot site has a land assessment of \$40,370 or \$2.81 per square foot of land area, which is supported by the land assessments of the best land comparables in this record. The Board gives less weight to the board of review's land comparables, due to the board of review's failure to report the comparables' site sizes.

The parties submitted a total of eight improvement equity comparables for the Board's consideration, none of which are particularly similar to the subject. Nevertheless, the Board gives less weight to the appellants' comparables #1 and #2, as well as the board of review's comparables #4 and #5, due to their significantly smaller dwellings when compared to the subject. The Board finds the parties' remaining comparables have varying degrees of similarity to the subject. However, each of the best comparables lack finished basement area when compared to the subject, albeit one has a swimming pool, unlike the subject. Nevertheless, the best improvement comparables have improvement assessments ranging from \$95,780 to \$145,630 or from \$40.77 to \$44.88 per square foot of living area. The subject's improvement assessment of \$126,950 or \$44.45 per square foot of living area falls within the range established by the best improvement comparables in this record. After considering adjustments to the best improvement 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 appellants did not demonstrate with clear and convincing evidence that the subject's land and improvements were 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: _____

December 17, 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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