



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

APPELLANT: John & Roberta Caruso  
DOCKET NO.: 23-05147.001-R-1  
PARCEL NO.: 05-19-305-044

The parties of record before the Property Tax Appeal Board are John & Roberta Caruso, 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:** \$27,280  
**IMPR.:** \$123,900  
**TOTAL:** \$151,180

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 2-story dwelling of frame and masonry exterior construction with 2,555 square feet of living area.<sup>1</sup> The dwelling was constructed in 1991 and is 32 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 484 square foot garage. The property has a 6,568 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellants marked contention of law and lack of assessment equity as the bases of the appeal. However, the appellants' brief is the same as the inequity argument, uniformity of assessment. In support of the assessment inequity argument the appellants submitted

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<sup>1</sup> The parties differ as to the subject's exterior construction and the size of the dwelling. The Board finds the subject dwelling has some masonry construction, as revealed by the appellant. However, the Board finds the subject dwelling contains 2,555 square feet of living area, as supported by a sketch of the dwelling submitted by the board of review.

information on nine equity comparables, three of which are located within one block of the subject. Seven comparables are located within the same neighborhood code as the subject. The comparables have sites ranging in size from 5,915 to 11,133 square feet of land area that are improved with 1.5-story or 2-story dwellings of frame or frame and masonry exterior construction ranging in size from 2,354 to 3,002 square feet of living area.<sup>2</sup> The homes range in age from 32 to 36 years old. The comparables have basements, three of which have finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 399 to 468 square feet of building area.<sup>3</sup> The comparables have land assessments of \$33,670 or from \$3.02 to \$5.69 per square foot of land area and improvement assessments ranging from \$116,980 to \$148,320 or from \$47.21 to \$49.90 per square foot of living area.

The appellants argue the subject's dwelling is an anomaly, due to being one of only five homes on the subject's block, being located across the street from apartments or condominiums, and being located on a street that is considered a thoroughfare. The appellants also argue the subject has one of the smallest homes and one of the smallest lots, with most of the lot being an easement. The appellants further argue the subject should not be compared to properties with twice the land, are located on private streets, are on cul-de-sacs, and don't have apartments across from their driveway. The appellants disclosed the subject has received assessment reductions from the Property Tax Appeal Board from 2019 to 2021. The appellants included additional information on 10 comparable properties, four of which were included in the appellants' nine-property equity grid. The appellants claim the remaining six comparables, which were not presented using the Property Tax Appeal Board's prescribe forms, were used by the county. However, the properties were not utilized by the board of review in their submission to the Property Tax Appeal Board.

Based on this evidence the appellants requested the subject's land assessment be reduced to \$20,280 or \$3.09 per square foot of land area and the subject's improvement assessment be reduced to \$113,000 or \$44.23 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 \$151,180. The subject has a land assessment of \$27,280 or \$4.15 per square foot of land area and an improvement assessment of \$123,900 or \$48.49 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within .08 of a mile from the subject and within the same neighborhood code as the subject. The board of review's comparable #1 is the same property as the appellants' comparable #7. The comparables have sites ranging in size from 6,126 to 7,902 square feet of land area that are improved with 2-story dwellings of frame exterior construction ranging in size from 2,460 to 2,557 square feet of living area. The homes were built from 1987 to 1992. The comparables have basements, two of which have finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 420 to 462 square feet of

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<sup>2</sup> The board of review submitted evidence disclosing two of the appellants' comparables have 1.5-story dwellings, which was not refuted by the appellants.

<sup>3</sup> The board of review submitted evidence disclosing two of the appellants' comparables each have two fireplaces, which was not refuted by the appellants.

building area. The comparables have land assessments of \$33,670 or from \$4.26 to \$5.50 per square foot of land area and improvement assessments ranging from \$125,930 to \$129,740 or from \$49.83 to \$52.74 per square foot of living area.

The board of review included a brief critiquing the appellants' comparables and explained there are seven homes, including the subject, which receive a reduced land assessment for being located along County Farm Road.

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 the appellants' comparables #3, #4, #7, #8 and #9, as well as the board of review's comparables, which includes the parties' common comparable. These comparables are similar to the subject in location and site size, however, each of the best comparables are not located along County Farm Road like the subject. Nevertheless, the best comparables have land assessments of \$33,670 or from \$4.26 to \$5.69 per square foot of land area. The subject's land assessment of \$27,280 or \$4.15 per square foot of land area falls below the land assessments of the best land comparables in this record. However, after considering adjustments to the best land comparables for differences when compared to the subject, such as their locations not along County Farm Road, the Board finds the subject's lower land assessment is justified. The Board gives less weight to the appellants' remaining land comparables, due to their considerably larger site size when compared to the subject. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not warranted.

The Board finds the best evidence of improvement assessment equity to be the appellants' comparables #1, #4, #7 and #8, as well as the board of review's comparables #1 and #2, which includes the parties' common comparable. These comparables are similar to the subject in location, dwelling design, size, age and most features. The best comparables have improvement assessments ranging from \$118,400 to \$134,950 or from \$47.40 to \$50.31 per square foot of living area. The subject's improvement assessment of \$123,900 or \$48.49 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. The Board gives less weight to the parties' remaining improvement comparables, due to their differences in dwelling design, dwelling size, and/or their finished basement area when

compared to the subject. Based on this record 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 subject's improvement 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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