



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Kenneth Warrick
DOCKET NO.: 23-05213.001-R-1
PARCEL NO.: 05-20-109-055

The parties of record before the Property Tax Appeal Board are Kenneth Warrick, 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 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: \$38,520
IMPR.: \$149,440
TOTAL: \$187,960

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 masonry exterior construction with 2,609 square feet of living area. The dwelling was built in 1959. Features of the home include a basement, that has 585 square feet of finished area¹, central air conditioning, a fireplace, and a 638 square foot garage. The property has an 11,322 square foot site and is located in Wheaton, Milton 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 five comparable properties located within "five blocks" from the subject and within the same neighborhood code as the subject. The comparables are improved with 2-story dwellings of

¹ The parties differ as to the amount of finished basement area within the subject's dwelling. The Board finds the subject has 585 square feet of finished basement area as reported by the board of review, which was not refuted by the appellant.

frame exterior construction ranging in size from 2,134 to 2,817 square feet of living area. The dwellings were built from 1960 to 1970. Four comparables have basements, two of which have finished area, and one comparable does not have a basement foundation. The comparables have central air conditioning, one or two fireplaces, and a garage ranging in size from 462 to 506 square feet of building area. The comparables have improvement assessments ranging from \$106,160 to \$135,110 or from \$47.37 to \$49.75 per square foot of living area. The appellant included a brief describing past issues with the assessment process starting in 2019.

Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$128,148 or \$49.12 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 \$207,240. The subject property has an improvement assessment of \$168,720 or \$64.67 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 .46 of a mile from the subject and within the same neighborhood code as the subject. The comparables are improved with 2-story dwellings of frame or frame and masonry exterior construction ranging in size from 2,247 to 2,930 square feet of living area. The dwellings were built from 1954 to 1967. The comparables have basements, four of which have finished area, central air conditioning, and a garage ranging in size from 420 to 504 square feet of building area. Four comparables each have one or two fireplaces. The comparables have improvement assessments ranging from \$147,230 to \$199,330 or from \$64.81 to \$77.31 per square foot of living area. The board of review included a brief critiquing the appellant's comparables. The board of review's submission included an offer to lower the subject's improvement assessment to \$149,440 or \$57.28 per square foot of living area, which was unsigned by the parties.

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

The appellant submitted rebuttal rejecting the board of review's offer and submitted evidence further critiquing the parties' comparables. The appellant argued the subject has had no additions in over 20 years, however, the board of review's comparable #5 was completely rehabilitated in 2022.

Conclusion of Law

The taxpayer contends assessment inequity with respect to the subject's improvement 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of ten comparable properties for the Board's consideration. the Board gives less weight to the appellant's comparables #3, #4 and #5, due to their lack of a basement foundation or their lack of finished basement area when compared to the subject. In addition, the appellant's comparable #5 has a considerably smaller dwelling when compared to the subject. The Board also gives less weight to the board of review's comparables #3 and #4, due to their considerably smaller dwelling size or their lack of finished basement area when compared to the subject. Finally, the Board gives less weight to the board of review's comparable #5, due to its complete rehabilitation in 2022. The Board finds the parties' remaining comparables are similar to the subject in location, age, size and some features. The best comparables have improvement assessments ranging from \$130,340 to \$166,690 or from \$47.62 to \$64.86 per square foot of living area. The subject's improvement assessment of \$168,720 or \$64.67 per square foot of living area falls above the range established by the best comparables in the record on a total improvement assessment basis but within the range on a per square foot basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the board of review's offer to lower the subject's total improvement assessment to \$149,440 is appropriate. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement is inequitably assessed and a reduction in the subject's assessment is 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: _____

January 21, 2025



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Kenneth Warrick
1140 Aurora Way
Wheaton, IL 60189

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187