



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

APPELLANT: Corinne Potter
DOCKET NO.: 23-05330.001-R-1
PARCEL NO.: 09-08-404-009

The parties of record before the Property Tax Appeal Board are Corinne Potter, 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: \$57,840
IMPR.: \$237,420
TOTAL: \$295,260

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 exterior construction with 3,013 square feet of living area. The dwelling was constructed in 2007 and is approximately 16 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 480 square foot garage. The property has an approximately 7,500 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant's appeal is based on both overvaluation and assessment inequity. The subject's land assessment was not challenged.

In support of the overvaluation argument, the appellant submitted information on three comparable sales located within 0.90 of a mile from the subject property. The comparables have sites that range in size from 6,250 to 13,210 square feet of land area and are improved with 2-story or 3-story dwellings of frame exterior construction ranging in size from 3,367 to 3,427

square feet of living area. The dwellings range in age from 18 to 21 years old. Each comparable is reported to have a basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 399 to 596 square feet of building area. The comparables sold from June 2021 to April 2022 for prices ranging from \$880,000 to \$900,000 or from \$261.36 to \$263.55 per square foot of living area, land included.

As an alternate basis of the appeal, the appellant contends assessment inequity with respect to the improvement assessment. In support of this argument, the appellant submitted information on four equity comparables, three of which are located in the same assessment neighborhood code as the subject and all are located within 0.90 of a mile from the subject property. The comparables are improved with 2-story or 3-story dwellings of frame exterior construction ranging in size from 2,953 to 3,427 square feet of living area. The homes range in age from approximately 17 to 21 years old. Each comparable is reported to have a basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 399 to 596 square feet of building area. The comparables have improvement assessments that range from \$201,670 to \$249,120 or from \$64.56 to \$73.77 per square foot of living area.

The appellant submitted handwritten notes contending the subject's assessed value increased by "12.5% in one year" and that the subject's per square foot assessment is "much higher than comps." The appellant further asserted comparable #4 is "the exact same home and it is assessed notably lower," although this property is located in a different neighborhood code than the subject.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$268,908. The requested assessment reflects a total market value of \$806,805 or \$267.77 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%. The request would lower the subject's improvement assessment to \$211,068 or \$70.05 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 \$295,260 which reflects a market value of \$885,869 or \$295.02 per square foot of living area, land included. The subject has an improvement assessment of \$237,420 or \$78.80 per square foot of living area.

In support of its contention of the correct assessment on market value grounds, the board of review submitted information on three comparable sales located within 0.60 of a mile from the subject property, submitting a grid analysis and property record cards for the subject and both parties' comparables. The board of review's comparable sales have sites with either 6,250 or 6,570 square feet of land area and are improved with 2-story or 3-story dwellings of frame exterior construction that range in size from 2,791 to 3,340 square feet of living area and were built in either 2008 or 2017. Each comparable has a basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 459 to 546 square feet of building area.¹ The comparables sold from March 2022 to August 2023 for prices ranging from

¹ The Board finds the best description of the board of review comparables was found in their respective property record cards, submitted by the board of review and not refuted by the appellant.

\$1,085,000 to \$1,216,000 or from \$364.07 to \$403.08 per square foot of living area, land included.

On equity grounds, the board of review submitted information on six equity comparables five of which are located in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story or 3-story dwellings of frame exterior construction ranging in size from 2,791 to 3,340 square feet of living area. The homes were built from 2001 to 2017. Each comparable has a basement with finished area,² central air conditioning, one fireplace and a garage ranging in size from 459 to 660 square feet of building area. The comparables have improvement assessments that range from \$223,470 to \$258,140 or from \$74.28 to \$92.49 per square foot of living area.

The property record cards for the appellant's comparables, submitted by the board of review, disclosed comparable #3 has an unfinished basement and comparable #4 has an inground swimming pool, which was not refuted by the appellant. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal the appellant critiqued the board of review comparables, contending without documentary evidence, that comparables #1 and #2 would sell for more than the subject property, comparable #3 has a location outside of the subject's neighborhood code, that comparable #5 has an extra bathroom and a "mostly brick" front which increases its value and that comparables #4 and #6 are over assessed properties. The appellant also submitted a copy of a 2024 stipulation from the Downers Grove Township Assessor's Office reducing the subject's 2024 total assessment to \$277,670.

Conclusion of Law

The appellant contends, in part, the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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, the appellant's 2024 assessment reduction issued by the Downers Grove Township Assessor has no bearing on this 2023 appeal.

The parties submitted six comparable sales for the Board's consideration. The Board gives less weight to appellant comparables #1 and #3 which differ from the subject in design, site size, basement finish and/or sold in 2021, less proximate in time to the January 1, 2023 assessment date at issue. The Board also gives less weight to board of review comparables #1 and #3 which differ from the subject in design and/or age.

² Some property details for the board of review's comparables were corrected or amended with information found in the respective property record cards, submitted by the board of review and not refuted by the appellant.

The Board finds the best evidence of market value to be appellant comparable #2 and board of review comparable #2 which are more similar to the subject in location, age, design, dwelling size and other features. These two comparables sold in April and November 2022 for prices of \$880,000 and \$1,085,000 or \$261.36 and \$365.07 per square foot of living area, including land. The subject's assessment reflects a market value of \$885,869 or \$294.02 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record. After considering appropriate adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment, based on overvaluation is not justified.

The appellant also contends assessment inequity as an alternate 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.

The parties submitted ten equity comparables for the Board's consideration. The Board gives less weight to appellant comparables #1, #3 and #4 along with board of review comparables #1 and #3 which differ from the subject in neighborhood code, age, design, unfinished basement and/or inground swimming pool.

The Board finds the best evidence of assessment equity to be appellant comparable #2 and board of review comparables #2, #4, #5 and #6 which are more similar to the subject in location, age, design, dwelling size and some features. These best comparables have improvement assessments ranging from \$223,470 to \$248,770 or from \$73.59 to \$81.94 per square foot of living area. The subject's improvement assessment of \$237,420 or \$78.80 per square foot of living area falls within the range established by the best comparables in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The Board gives no weight to the argument raised by the appellant concerning the subject's 12.5% increase in assessment "in one year." The Board finds rising or falling assessments from assessment year to assessment year on a percentage basis do not indicate whether a particular property is inequitably assessed. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments that reflect fair market value, maintain uniformity of assessments and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentages depending on prevailing market conditions and prior year assessments along with the salient characteristics of a given property.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which, appears to exist on the basis of the evidence in this record.

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

Corinne Potter
5137 Benton Ave
Downers Grove, IL 60515

COUNTY

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