



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

APPELLANT: John J Thompson
DOCKET NO.: 23-05558.001-R-1
PARCEL NO.: 07-07-301-020

The parties of record before the Property Tax Appeal Board are John J Thompson, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$48,460
IMPR.: \$158,210
TOTAL: \$206,670

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from the 2022 assessment year decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) allowing for a direct appeal in order to challenge 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 3,296 square feet of living area that was constructed in 1998. Features of the home include an unfinished basement, 2.5-bathrooms, central air conditioning, one fireplace and a 710 square foot garage.¹ The property has a 12,054 square foot site and is located in Aurora, Naperville Township, DuPage County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on nine properties located in the same assessment neighborhood code as the subject property. The

¹ The Board finds the best description of the subject property was found in its property record card, submitted by the board of review and not refuted by the appellant.

comparables are improved with 2-story dwellings of frame and brick exterior construction ranging in size from 2,989 to 3,614 square feet of living area. The homes were built from 1999 to 2001. Each comparable has an unfinished basement, 2.5-bathrooms, central air conditioning, one fireplace and a garage ranging in size from 441 to 717 square feet of building area.² The comparables have improvement assessments that range from \$119,640 to \$158,410 or from \$40.03 to \$44.17 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$142,980 or \$43.38 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 \$210,060. The subject has an improvement assessment of \$161,600 or \$49.03 per square foot of living area.

To support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story dwellings of frame or frame and brick exterior construction ranging in size from 3,100 to 3,552 square feet of living area. The homes were built from 1998 to 2002. Each comparable has a basement, with one having finished area. Each dwelling has 2.5 or 3.5-bathrooms, central air conditioning, one fireplace and a garage ranging in size from 662 to 778 square feet of building area. The comparables have improvement assessments that range from \$151,250 to \$180,810 or from \$47.22 to \$51.08 per square foot of living area.

In rebuttal, the appellant's attorney argued that only above grade living area should be considered when determining uniformity. Counsel argued that 13 of the parties 14 comparable properties support a reduction in the subject's improvement assessment based on their per square foot improvement assessments.

Conclusion of Law

The appellant 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 met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter, the Board finds counsel's argument that, the subject's amenities not included in above grade living area should not be considered in determining uniformity, to be without merit. The Board finds that "property" includes all improvements and their respective assessments and are to be considered in order to determine the degree of comparability and

² The Board finds the best description of the appellant's comparables was found in their respective property record cards, submitted by the board of review and not refuted by the appellant in rebuttal.

possible adjustments needed to the properties to make them more equivalent to the subject property. (35 ILCS 200/1-130) (86 Ill.Admin.Code §1910.65(a)(1))

The record contains 14 assessment comparables for the Board's consideration. The Board gives less weight to appellant comparables #1, #5, #7, #8 and #9 along with board of review comparables #1, #3 and #4 which are less similar to the subject in dwelling size, bathroom count, finished basement area and/or garage size than other properties in the record.

The Board finds the best evidence of assessment equity are appellant comparables #2, #3, #4 and #6 as well as board of review comparable #2 which are more similar to the subject in location, age, design, dwelling size and other features. These most similar comparables have improvement assessments ranging from \$150,650 to \$153,890 or from \$43.14 to \$48.79 per square foot of living area. The subject has an improvement assessment of \$161,600 or \$49.03 per square foot which falls above the range established by the best comparables in this record. After considering adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

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: _____

February 18, 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

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