



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

APPELLANT: Eric Brands
DOCKET NO.: 23-05629.001-R-1
PARCEL NO.: 05-14-212-001

The parties of record before the Property Tax Appeal Board are Eric Brands, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher in Chicago; 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: \$40,260
IMPR.: \$140,550
TOTAL: \$180,810

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 1-story, ranch style dwelling of frame exterior construction with 1,796 square feet of living area.¹ The dwelling was built in 1950. Features of the home include a basement with finished area, central air conditioning, one fireplace, and a 473 square foot garage. The property has a 10,840 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on three equity that are located are in the same assessment neighborhood code as the subject property and within

¹ The parties differ regarding some details of the subject property. The Board finds the best evidence of the subject is depicted in the subject's property record card which was submitted by the board of review and unrefuted by the appellant in rebuttal.

0.6 of a mile from the subject. The comparables are improved with 1-story, ranch style homes of frame exterior construction ranging in size from 1,535 to 1,790 square feet of living area. The dwellings were built from 1952 to 1955. The comparables each are reported to have a basement with finished area, central air conditioning, and a garage that ranges in size from 273 to 528 square feet of building area. The comparables have improvement assessments ranging from \$103,100 to \$126,940 or from \$67.17 to \$72.07 per square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$125,791 or \$70.04 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 \$180,810. The subject property has an improvement assessment of \$140,550 or \$78.26 per square foot of living area.

Additional evidence submitted by the board of review included a copy of its grid analysis and property record cards for its suggested comparables (Exhibit I). The board of review also referenced its Exhibit II, which it noted included an Assessment Data Sheet with a list of the appellant's and board of review's comparables, the subject's property record card, and a map depicting the location of the parties' comparables in relation to the subject; however, the Board was unable to find the Assessment Date Sheet and subject's property record card in the evidence submitted. The board of review noted the parties' number of suggested comparables of three and nine for the appellant and board of review, respectively, and the improvement assessment per square foot range for each set of comparables; illustrating that the subject fell between the two separate ranges.

In support of its contention of the correct assessment, the board of review submitted information on nine equity comparables that are located in the same assessment neighborhood code as the subject property and within 0.53 of a mile from the subject. The comparables are improved with ranch style homes of frame, masonry, or frame and masonry exterior construction ranging in size from 1,638 to 2,124 square feet of living area. The dwellings were built from 1950 to 1964. The homes each have a basement, eight of which have finished area. Eight comparables each have central air conditioning. Each comparable has either one or two fireplaces and a garage that ranges in size from 340 to 720 square feet of building area. The comparables have improvement assessments ranging from \$146,290 to \$179,190 or from \$78.58 to \$90.68 per square foot of living area. Based upon this evidence, the board of review requested confirmation of the subject property's assessment.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of twelve comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #2 as well as the board of review's comparables #1, #5, and #8 which differ substantially from the subject in dwelling size and/or age. The Board also gives reduced weight to the board of review comparable #9 which lacks basement finish, which is a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #3 as well as the board of review's comparables #2, #3, #4, #6, and #7 which are overall more similar to the subject in location, design/style, dwelling size, age, and most features. These comparables have improvement assessments that range from \$118,620 to \$163,990 or from \$70.92 to \$90.68 per square foot of living area. The subject's improvement assessment of \$140,550 or \$78.26 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments for differences, 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.

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

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