



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

APPELLANT: Scott Root
DOCKET NO.: 23-05638.001-R-1
PARCEL NO.: 09-17-401-013

The parties of record before the Property Tax Appeal Board are Scott Root, 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: \$49,170
IMPR.: \$49,440
TOTAL: \$98,610

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 split-level dwelling of frame exterior construction with 970 square feet of living area. The dwelling was built in 1958. Features of the home include a basement and a garage with 528 square feet of building area. The property has an 11,840 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales that are located in the subject's neighborhood code and within 0.4 of a mile from the subject. The parcels range in size from 11,840 to 18,500 square feet of land area. The comparables are improved with split-level dwellings of frame exterior construction ranging in size from 1,084 to 1,388 square feet of living area. The homes were built from 1933 to 1958. The comparables each have a basement with

finished area.¹ Two comparables each have central air conditioning. Each comparable has a garage with either 440 or 540 square feet of total building area. The properties sold in either August 2021 or September 2021 for prices ranging from \$270,000 to \$392,500 or from \$249.08 to \$297.08 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$89,231 which reflects a market value of \$267,720 or \$276.00 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$98,610. The subject's assessment reflects a market value of \$295,860 or \$305.01 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.²

Evidence submitted by the board of review included a copy of its grid analysis, property record cards for the subject and the parties' suggested comparables, and a map depicting the location of the parties' comparables in relation to the subject.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in the subject's assessment neighborhood code and within 0.41 of mile from the subject. The parcels range in size from 11,825 to 79,986 square feet of land area. The comparables are improved with split-level dwellings of frame or frame and brick exterior construction ranging in size from 1,070 to 2,716 square feet of living area. The homes were built in either 1957 or 1959. The comparables each have a basement with finished area. Each comparable has central air conditioning and a garage that ranges in size from 275 to 840 square feet of total building area. Two comparables have either one or two fireplaces. The properties sold from July 2020 to June 2023 for prices ranging from \$325,000 to \$655,000 or from \$196.98 to \$432.91 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends 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.

The record contains a total of seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #2 due to substantial differences from the subject in age and dwelling size. The Board gives less weight to board of review comparables #1 and #2

¹ The best description of the comparables' basements was gleaned from the property record cards presented by the board of review.

² Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has not published figures for tax year 2023.

due to substantial differences from the subject in dwelling size and/or lot size. The Board also gives less weight to board of review comparable #4 which sold in 2020, less proximate in time to the subject's January 1, 2023 assessment date at issue than the other comparables in this record.

The Board finds the best evidence of market value to be the sales for the appellant's comparables #1 and #3 as well as board review comparable #3. These three comparables are similar to the subject in location, design, age, and dwelling size with varying degrees of similarity in other features. Each of these comparables has central air conditioning and basement finish, both features the subject lacks, suggesting downward adjustments for these differences would be necessary to make them more equivalent to the subject. Conversely, the appellant's comparables #1 and #3 have 2021 sales dates suggesting appropriate upward adjustments would be required for these remote sale dates. Nevertheless, the properties sold from August 2021 to February 2023 sold for prices ranging from \$270,000 to \$369,900 or from \$249.08 to \$335.66 per square foot of living area, land included. The subject's assessment reflects a market value of \$295,860 or \$305.01 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. Based on the market value evidence in this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that the subject's estimated market value as reflected by its assessment is not supported 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

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

APPELLANT

Scott Root, by attorney:
Brian S. Maher
Weis, DuBrock, Doody & Maher
1 North LaSalle Street
Suite 1500
Chicago, IL 60602-3992

COUNTY

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