FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Steve Lillquist
DOCKET NO.: 23-05639.001-R-1
PARCEL NO.: 09-05-422-002

The parties of record before the Property Tax Appeal Board are Steve Lillquist, the appellant, by attorney Donald T. Rubin, of Golan Christie Taglia LLP 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:	$83,190
IMPR.:	$88,000
TOTAL:	$171,190

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 dwelling of brick exterior construction with 1,600 square feet of living area.[1] The dwelling was built in 1954 and is approximately 69 years old. Features of the home include a basement, central air conditioning, one fireplace, and a garage with 440 square feet of building area. The property has an 11,880 square foot lot and is located in Downers Grove, Downers Grove Township, DuPage County.

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

[1] The best description of the subject property was gleaned from the property record card presented by the board of review which was unrefuted by the appellant.

0.3 of a mile to 1.9 miles from the subject.[2] The comparables are improved with 1-story dwellings of brick or frame exterior construction ranging in size from 1,302 to 1,770 square feet of living area. The dwellings were built from 1954 to 1958. The comparables each have a basement with finished area, central air conditioning, and a garage that ranges in size from 440 to 744 square feet of building area. One comparable has a fireplace. The comparables have improvement assessments ranging from $73,510 to $114,870 or from $41.53 to $73.26 per square foot of living area.

The appellant also provided a market value analysis of the suggested comparables which the Board finds is inconsistent with the appellant's inequity argument (Section 2d of petition) and will not be considered further in this decision (35 ILCS 200/16-180 – limited to grounds in petition). Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to $25,041 or $15.65 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 $171,190. The subject property has an improvement assessment of $88,000 or $55.00 per square foot of living area.

As part of the evidence, the board of review submitted a copy of both parties' grid analyses, property record cards for each of 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 equity comparables located within 0.64 of a mile from the subject, three of which are located in the same assessment neighborhood as the subject. The comparables are improved with 1-story dwellings of brick, frame, or brick and frame exterior construction ranging in size from 1,144 to 1,489 square feet of living area. The dwellings were built from 1947 to 1957. The comparables each have a basement, one of which has finished area.[3] Three comparables each have central air conditioning, two comparables each have one fireplace, and each comparable has a garage that ranges in size from 280 to 946 square feet of building area. The comparables have improvement assessments ranging from $62,040 to $85,240 or from $54.23 to $60.58 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

[2] The best descriptions of the appellant's comparables were gleaned from the property record cards presented by the board of review which were unrefuted by the appellant.

[3] The board of review submitted copies of the property record cards for its comparables which disclosed comparable #4 has a basement with 50% finished area.

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 seven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables as well as board of review comparable #4 which have basement finish, which is a feature the subject lacks, and/or is a significantly smaller home than the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2, and #3 which are more similar to the subject in location, design, age, dwelling size, and most features. The comparables have improvement assessments ranging from $78,280 to $85,240 or from $54.68 to $60.58 per square foot of living area. The subject's improvement assessment of $88,000 or $55.00 per square foot of living area falls above the range established by the best comparables in this record on an overall improvement assessment basis but within the range on a per square foot basis. However, the subject's higher overall improvement assessment is logical considering its larger dwelling size when compared to the best comparables. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate 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:

C E R T I F I C A T I O N

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

Steve Lillquist, by attorney:
Donald T. Rubin
Golan Christie Taglia LLP
70 West Madison Street
Suite 1500
Chicago, IL 60602

COUNTY

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