



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

APPELLANT: John Hennegan
DOCKET NO.: 23-05647.001-R-1
PARCEL NO.: 09-10-408-060

The parties of record before the Property Tax Appeal Board are John Hennegan, the appellant, by attorney Edmond Steffey III, of Steffey Law, PC in Westchester; 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: \$147,000
IMPR.: \$640,930
TOTAL: \$787,930

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 3-story dwelling of frame exterior construction with 5,832 square feet of living area.¹ The dwelling was built in 2016 and is approximately 7 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace, and a garage with 940 square feet of building area. The property is located in Clarendon Hills, 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 within 0.3 of a mile from the subject. The comparables are improved with 3-story dwellings of

¹ Property characteristics not disclosed by the appellant were gleaned from the subject's property record card presented by the board of review, which was unrefuted by the appellant in rebuttal.

frame exterior construction with either 4,717 or 6,003 square feet of living area. The dwellings are either 1 or 2 years old. The comparables each have a basement with finished area, central air conditioning, one fireplace, and either one or two garages with total building area ranging from 666 to 1,036 square feet. Comparable #3 has an inground swimming pool. The comparables have improvement assessments ranging from \$461,290 to \$538,810 or from \$89.76 to \$99.75 per square foot of living area.

As part of the evidence, the appellant provided a copy of the 2023 complaint documentation submitted to the DuPage County Board of Review and property information sheets for each of the appellant's suggested comparables. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$590,898 or \$101.32 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 \$787,930. The subject property has an improvement assessment of \$640,930 or \$109.90 per square foot of living area.

As part of the evidence, 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 three equity comparables located in the same assessment neighborhood code as the subject property and within 0.37 of a mile from the subject. The comparables are improved with either 2-story or 3-story dwellings of brick or frame exterior construction ranging in size from 5,067 to 5,106 square feet of living area. The dwellings were built from 2011 to 2016. The comparables each have a basement, two of which have finished area, central air conditioning, either one of five fireplaces, and either one or two garages with total building area ranging from 357 to 1,057 square feet. The comparables have improvement assessments ranging from \$489,510 to \$604,200 or from \$96.61 to \$118.33 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 six equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2 which are substantially smaller homes than the subject. The Board gives less weight to the appellant's comparable #3 which has a swimming pool, which the subject lacks. The Board also gives less weight to board of review

comparable #3 which has a dissimilar 2-story design when compared to the subject's 3-story design and also lacks basement finish, a feature of the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #2 which are overall more similar to the subject in location, design, age, dwelling size, and features. However, each of these board of review comparables are smaller homes than the subject with substantially smaller basement, finished basement area, and garage sizes than the subject. The two best comparables have improvement assessments of \$556,560 and \$604,200 or \$109.17 and \$118.33 per square foot of living area. The subject's improvement assessment of \$640,930 or \$109.90 per square foot of living area falls above the two best comparables in this record on an overall basis but is bracketed by them on a per square foot basis. The subject's higher overall improvement assessment is logical considering its superior features, described above, when compared to the two best comparables. Based on this record and after considering appropriate adjustments to the two 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.

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

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