



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

APPELLANT: Ellen Marquez
DOCKET NO.: 23-05657.001-R-1
PARCEL NO.: 10-05-202-047

The parties of record before the Property Tax Appeal Board are Ellen Marquez, 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: \$79,310
IMPR.: \$146,040
TOTAL: \$225,350

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 2-story dwelling of brick exterior construction with 3,404 square feet of living area. The dwelling was built in 2000. Features of the home include a basement, central air conditioning, one fireplace, and a garage with 742 square feet of building area. The property has a 15,142 square foot site and is located in Darien, 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 that are located in the subject's assessment neighborhood code and within 0.4 of mile from the subject.¹ The comparables are improved with 2-story homes of frame or brick and

¹ Some details of the appellant's comparables were gleaned from the property record cards which were presented by the board of review and unrefuted by the appellant.

frame exterior construction ranging in size from 3,546 to 3,597 square feet of living area. The dwellings were built from 1993 to 2000. Comparable #1, the oldest comparable, has an effective age of 2012. The comparables each are reported to have a basement, central air conditioning, one fireplace, and a garage with 528 square feet of total building area. The comparables have improvement assessments ranging from \$133,600 to \$135,860 or from \$37.20 to \$38.25 per square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$225,350. The subject property has an improvement assessment of \$146,040 or \$42.90 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables that are located in the subject's assessment neighborhood code and within 0.17 of a mile from the subject. The comparables are improved with 2-story homes of brick exterior construction ranging in size from 3,212 to 3,579 square feet of living area. The dwellings were built from 1990 to 2003. The homes each have a basement, central air conditioning, one fireplace, and a garage that ranges in size from 529 to 794 square feet of total building area². The comparables have improvement assessments ranging from \$138,850 to \$154,650 or from \$43.05 to \$43.23 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. 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 comparables for the Board's consideration. The Board finds the parties' comparables to be similar to the subject in location, design, age, dwelling size, and most features. These comparables have improvement assessments ranging from \$133,600 to \$154,650 or from \$37.20 to \$43.23 per square foot of living area. The subject's improvement assessment of \$146,040 or \$42.90 per square foot of living area falls within the range established by the comparables in this record. After considering appropriate adjustments to the comparables for differences from the subject, including but limited to bathroom count and basement finish, 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.

² The Board finds the board of review misreported the size of the garage for its comparables in its grid analysis by including the room area over the garages in their calculations.

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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