



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

APPELLANT: Susan Powers
DOCKET NO.: 23-05683.001-R-1
PARCEL NO.: 05-08-316-008

The parties of record before the Property Tax Appeal Board are Susan Powers, the appellant; 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: \$17,740
IMPR.: \$100,090
TOTAL: \$117,830

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 townhouse of frame and masonry exterior construction with 1,759 square feet of living area. The dwelling was built in 1979. Features of the home include a basement, central air conditioning, one fireplace, and a 399 square foot garage. The property has a 2,890 square foot site and is located in Wheaton, 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 comparables improved with 2-story townhomes of frame and masonry exterior construction with either 1,759 or 1,820 square feet of living area. The dwellings were each built in 1979. The comparables each are reported to have a basement with finished area, central air conditioning, either one or two fireplaces, and a garage with 399 square feet of building area. The comparables are located within the same assessment neighborhood code as the subject property,

being on the same street or in the same subdivision as the subject. The comparables have improvement assessments ranging from \$86,740 to \$100,740 or from \$47.66 to \$57.27 per square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$86,740 or \$49.31 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 \$117,830. The subject property has an improvement assessment of \$100,090 or \$56.90 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 Data Sheet and subject's property record card in the evidence submitted. The board of review noted that the subject [sic] used model townhomes dissimilar to the subject in square feet while the subject is in range when looking at townhomes of the same size, like the board of review's comparables. The board of review also asserted that the appellant's comparable #3 was a 1-story dwelling (PIN #0508316013).

In support of its contention of the correct assessment, the board of review submitted information on nine equity comparables located within 0.13 of a mile from the subject and are within the same assessment neighborhood code as the subject property. Board of review comparable #9 is the same property as the appellant's comparable #3.¹ The comparables are improved with 2-story homes of frame and masonry exterior construction with each having 1,759 square feet of living area. The dwellings were built from 1978 to 1980. The homes each have a basement, seven of which have finished area. Each comparable has central air conditioning, one fireplace, and a garage with 399 square feet of building area. The comparables have improvement assessments ranging from \$100,090 to \$106,000 or from \$56.90 to \$60.26 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

¹ The board of review asserted that the appellant's comparable #3 was a 1-story dwelling. However, the Board finds that the appellant's comparable #3 has the same physical address and many similar property characteristics as board of review comparable #9. The appellant reported the parcel number for this comparable to be 05-08-316-013 while the board of review reported a slightly different parcel number, 05-08-313-013. The Board finds these comparables to be the same property based on their identical physical address and similar property characteristics.

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 eleven comparables for the Board's consideration, including one comparable shared by the parties. The Board gives less weight to the appellant's comparables #1 and #2 which are less similar to the subject in dwelling size than the other comparables in this record.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3 and the board of review's comparables which are identical to the subject in dwelling size with varying degrees of similarity in location, age, and other features. Seven comparables are reported to have basement finish, which the subject lacks, suggesting downward adjustments for this difference would be necessary to make them more equivalent to the subject. However, the Board gives most weight to board of review comparable #5 which is the only comparable in this record that is identical to the subject in all property characteristics and has an improvement assessment of \$100,090 or \$56.90 per square foot of living area. The best comparables have improvement assessments that range from \$100,090 to \$106,000 or from \$56.90 to \$60.26 per square foot of living area. The subject's improvement assessment of \$100,090 or \$56.90 per square foot of living area falls at the bottom of the range established by the best comparables in this record and matches the improvement assessment of the comparable in this record given most weight by the Board. After considering appropriate adjustments to the 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

AGENCY

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