



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

APPELLANT: Catherine Dorsett
DOCKET NO.: 23-05731.001-R-1
PARCEL NO.: 09-11-311-016

The parties of record before the Property Tax Appeal Board are Catherine Dorsett, the appellant, by Ryan Schaeftges, attorney-at-law of the Law Office of Ryan Schaeftges, P.C. in Wheeling, 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: \$116,950
IMPR.: \$96,310
TOTAL: \$213,260

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 is improved with a one-story dwelling of frame exterior construction containing 1,685 square feet of living area. The dwelling was constructed in 1956. Features of the home include a partial unfinished basement, central air conditioning, one fireplace, 1½ bathrooms, and an attached garage with 273 square feet of building area. The property has a 12,256 square foot site located in Clarendon Hills, 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 improved with one-story dwellings of brick exterior construction that range in size from 1,126 to 1,575 square feet of living area. The homes were built in 1953 and 1956. Each comparable has a basement with one having finished area, one or two bathrooms, and an attached or detached garage ranging in size from 280 to 660 square feet of building area. Two comparables have central air conditioning and one

comparables has one fireplace.¹ The comparables have sites ranging in size from 7,500 to 23,350 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located two blocks or ten blocks from the subject property. The sales occurred from February 2021 to June 2022 for prices ranging from \$335,000 to \$365,000 or from \$212.70 to \$324.16 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$158,470.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$213,260. The subject's assessment reflects a market value of \$639,844 or \$379.73 per square foot of living area, land included, when using the statutory level of assessment of 33 1/3%.²

In support of its contention of the correct assessment the board of review submitted information on four comparable sales composed of one-story dwellings of brick, frame, or frame and brick exterior construction that range in size from 1,555 to 1,896 square feet of living area. The dwellings were built from 1948 to 1973. Each comparable has a basement with two having finished area, and an attached garage ranging in size from 286 to 525 square feet of building area. Two comparables have central air conditioning, and three comparables have one fireplace. The comparables have 1, 2 or 3 full bathrooms and comparable #4 has an additional ½ bathroom.³ These properties have sites ranging in size from 7,750 to 18,059 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located from .29 to .76 of a mile from the subject property. The sales occurred from July 2020 to February 2024 for prices ranging from \$475,000 to \$750,000 or from \$302.16 to \$408.60 per square foot of living area, including land.

The board of review submission also included a map depicting the location of the comparables submitted by the parties in relation to the subject property.

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 seven comparable sales submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparables #1 and #2 due to differences

¹ The board of review submitted copies of the property record cards for the appellant's comparables from which descriptive information was verified or obtained.

² Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code §1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2023.

³ The board of review submitted copies of the property record cards for its comparables from which descriptive information was verified or obtained.

from the subject dwelling in size being approximately 33% and 29% smaller than the subject home, respectively. The Board gives less weight to board of review comparable #3 due to differences from the subject dwelling in age and the sale occurred less proximate in time to the assessment date than the best sales in this record. The Board gives less weight to board of review sale #4 as the transaction occurred approximately 13 months after the assessment date at issue. The Board gives most weight to appellant's comparable sale #3 and board of review comparables #1 and #2 which range in size from 1,555 to 1,896 square feet of living area and were built from 1948 to 1956. These properties are relatively similar to the subject in features and land area. The sales occurred from February 2021 to July 2023 for prices ranging from \$335,000 to \$750,000 or from \$212.70 to \$395.57 per square foot of living area, including land. Board of review comparable #1 is most similar to the subject in location and sold most proximate in time to the assessment date at issue for a price of \$750,000 or \$395.57 per square foot of living area, including land. The subject's assessment reflects a market value of \$639,844 or \$379.73 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is below the price of the best comparable in terms of location and date of sale. Based on this evidence the Board finds the subject's assessment is reflective of the property's fair cash value 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: _____

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

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

APPELLANT

CATHERINE DORSETT, by attorney:
Ryan Schaeffges
Law Office of Ryan Schaeffges, P.C.
851 Seton Court
Suite 1A
Wheeling, IL 60090

COUNTY

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