FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Scott Root
DOCKET NO.: 23-05811.001-R-1
PARCEL NO.: 09-20-405-026

The parties of record before the Property Tax Appeal Board are Scott Root, the appellant, by Brian S. Maher, attorney-at-law 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:	$54,450
IMPR.:	$74,310
TOTAL:	$128,760

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 construction containing 1,530 square feet of living area. The dwelling was built in 1968. Features of the home include a basement that is partially finished, central air conditioning, three bathrooms, an attached garage with 144 square feet of building area and a 624 square foot garage in the basement.[1] The property has a 10,720 square foot site located in Downers Grove, Downers Grove Township, DuPage County.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity

[1] The board for review submitted a copy of the subject's property record card describing the home as having a 312 square foot basement that is 25% finished, a 144 square foot attached garage, and a 624 square foot garage in the basement.

comparables composed of one-story dwellings of frame construction each built in 1967 that range in size from 1,616 to 1,704 square feet of living area. Comparables #2 and #3 each have a basement with one having finished area, and one fireplace.[2] The comparables have central air conditioning and one or two bathrooms. Comparables #1 and #3 have attached garage with 440 and 520 square feet of building area, respectively, while comparable #2 has a 598 square foot garage in the basement. The comparables have the same assessment neighborhood code as the subject property. Their improvement assessments range from $69,030 to $71,340 or from $41.42 to $43.71 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $65,193.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $128,760. The subject property has an improvement assessment of $74,310 or $48.57 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 improved with one-story dwellings of frame construction that range in size from 1,449 to 1,562 square feet of living area. The homes were built in 2005, 1970, and 1969, respectively. Each comparable has a basement ranging in size from 837 to 933 square feet that are either 25% or 50% finished, central air conditioning, one fireplace, three bathrooms, and a garage in the basement ranging in size from 560 to 579 square feet of building area.[3] These properties have improvement assessments ranging from $73,980 to $79,710 or from $50.60 to $51.06 per square foot of living area.

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 parties submitted information on six comparables to support their respective positions. The Board gives less weight to appellant's comparable #1 as the property does not have a basement as does the subject property. The Board gives less weight to board of review comparable #1 due to differences from the subject dwelling in age being approximately 37 years newer than the subject home. The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3 as well as board of review comparables #2 and #3. These properties are improved with one-story dwellings that range in size from 1,449 to 1,632 square feet of living area that were built from 1967 to 1970. The homes have varying degrees of similarity to the subject dwelling in features in that each comparable has a fireplace, unlike the subject property,

[2] The board of review provided copies of the property record cards for the appellant's comparables. The property record card for appellant's comparable #3 describes the home as having an unfinished basement, which differs from the appellant's description, however, the Board finds this is the best description of the comparable in the record.
[3] The board of review submitted copies of the property record cards for its comparables from which descriptive information was verified or obtained.

suggesting downward adjustments for this difference. Conversely, appellant’s comparables #2 and #3 have fewer bathrooms than the subject and comparable #3 has an unfinished basement, indicating that upward adjustments to the comparables would be appropriate for this dissimilarity. These four comparables have improvement assessments that range from $69,030 to $79,710 or from $42.72 to $51.06 per square foot of living area. The subject's improvement assessment of $74,310 or $48.57 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, after considering the suggested adjustments to the best comparables in this record, 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: ______________ ______________

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 <u>PETITION AND EVIDENCE</u> 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.

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PARTIES OF RECORD

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