



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

APPELLANT: Christine Spelson  
DOCKET NO.: 23-05821.001-R-1  
PARCEL NO.: 06-33-309-008

The parties of record before the Property Tax Appeal Board are Christine Spelson, 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:** \$105,860  
**IMPR.:** \$177,810  
**TOTAL:** \$283,670

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 two-story dwelling of brick and dryvit exterior construction with 3,925 square feet of living area. The dwelling was constructed in 1984. Features of the home include a basement, central air conditioning, four full bathrooms, one half bathroom, a fireplace and a three-car garage containing 720 square feet of building area. The property also has a 556 square foot inground swimming pool.<sup>1</sup> The property has a 15,449 square foot site and is located in Oak Brook, York 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 three equity comparables that have the same assessment neighborhood code as the subject. The comparables are improved with

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<sup>1</sup> According to the subject's property record card provided by the board of review, the subject has a 556 square foot inground swimming pool, which was not refuted by the appellant.

two-story dwellings of brick and dryvit [sic] exterior construction ranging in size from 3,374 to 4,171 square feet of living area. The dwellings were built from 1980 to 1986. The comparables each have a basement, one of which has finished area. Each comparable has central air conditioning and two or three full bathrooms. Two comparables each have an additional half bathroom. Each comparable has one or two fireplaces and either a two-car or a three-car garage. The comparables have improvement assessments ranging from \$105,970 to \$146,460 or from \$31.41 to \$35.72 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$133,724 or \$34.07 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 \$283,670. The subject property has an improvement assessment of \$177,810 or \$45.30 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum prepared by the township assessor critiquing the differences between the subject dwelling and the appellant's three comparables noting differences in site sizes and/or dwelling size. The board of review also provided a grid analysis with information on the subject, the appellant's comparables and the township assessor's comparables, along with property record cards for the subject and both parties' comparables. The property record card for the appellant's comparables disclosed the garages range in size from 506 to 792 square feet of building area.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on six equity comparables that have the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of frame, brick or stone; or brick, masonry or stone exterior construction ranging in size from 3,696 to 3,961 square feet of living area. The dwellings were built from 1981 to 1993. The comparables each have a basement, one of which has finished area. Each comparable has central air conditioning and from two to four full bathrooms. Five comparables each have an additional half bathroom. Each comparable has one to three fireplaces and a garage ranging in size from 440 to 782 square feet of building area. The property record cards indicated that two comparables each have an inground swimming pool and two comparables each have a whole house generator. The comparables have improvement assessments ranging from \$158,130 to \$196,520 or from \$40.64 to \$49.70 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer 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 nine equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparable #3 due to its smaller dwelling size, when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #2, along with the six comparables submitted by the board of review, which are similar to the subject in location, dwelling size, design, age and some features. However, seven of the eight comparables have a fewer number of bathrooms, when compared to the subject and six comparables lack an inground swimming pool, a feature of the subject, suggesting upward adjustments would be required to make these comparables more equivalent to the subject. Conversely, four comparables have one or two more fireplaces, two comparables have basement finish and two comparables have whole house generators, when compared to the subject, suggesting downward adjustments for these features would be necessary. Nevertheless, the eight comparables have improvement assessments ranging from \$137,650 to \$196,520 or from \$35.11 to \$49.70 per square foot of living area. The subject's improvement assessment of \$177,810 or \$45.30 per square foot of living area falls within the range established by the best comparables in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to 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: \_\_\_\_\_

December 17, 2024



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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