



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

APPELLANT: Laura Wernimont
DOCKET NO.: 23-05836.001-R-1
PARCEL NO.: 09-05-417-012

The parties of record before the Property Tax Appeal Board are Laura Wernimont, the appellant, by Donald T. Rubin, attorney at law of Golan Christie Taglia LLP 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: \$47,990
IMPR.: \$60,580
TOTAL: \$108,570

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 brick exterior construction containing 1,172 square feet of living area. The dwelling was constructed in 1957. Features of the property include a full basement that is partially finished, two bathrooms, and a detached garage containing 400 square feet of building area.¹ The property has a 7,281 square foot site located in Downers Grove, 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 five comparable sales improved with one-story dwellings of frame or brick exterior construction that range in size from 945 to 1,416 square feet of living area. The homes were built from 1948 to 1956. Comparables #1, #2, #3 and #5 have full or

¹ The board of review submitted a copy of the subject's property record card describing the home as having a 1,172 square foot basement that is 50% finished.

partial unfinished basements.² Comparables #1, #2 and #3 have central air conditioning. Comparable #3 has a fireplace. Each comparable has one or two full bathrooms and either an attached or detached garage ranging in size from 308 to 720 square feet of building area. These properties have sites ranging in size from 7,100 to 9,801 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .4 to 1 mile from the subject property. The sales occurred from February 2021 to November 2022 for prices ranging from \$200,000 to \$355,000 or from \$193.05 to \$269.84 per square foot of living area, including land. The appellant's submission included copies of property information sheets for the subject and comparables from Downers Grove Township and photographs of the subject and the comparables. The photograph associated with appellant's comparable #5 depicts the exterior of the property with overgrown foliage. The appellant requested the subject's total assessment be reduced to \$93,075, reflecting a fair cash value of \$279,253 or \$238.27 per square foot of living area, land include, applying the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$108,570. The subject's assessment reflects a market value of \$325,743 or \$277.94 per square foot of living area, land included, when using the statutory level of assessment of 33 1/3%.³

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with one-story dwellings of brick exterior construction that range in size from 975 to 1,182 square feet of living area. The homes were built from 1956 to 1959. Each property has a full basement that is partially finished,⁴ central air conditioning, 1½ or 2 bathrooms, and an attached or detached garage ranging in size from 338 to 624 square feet of building area. These properties have sites ranging in size from 7,920 to 9,791 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .10 to 2.08 miles from the subject property. The sales occurred from April 2021 to July 2022 for prices ranging from \$341,000 to \$432,000 or from \$300.34 to \$405.13 per square foot of living area, including land.

The board of review also submitted a grid analysis of the appellant's comparables, copies of the property record cards for the subject and the comparables used by both parties, and a map depicting the location of the comparables submitted by the parties in relation to the subject property.

² The board of review submitted copies of the property record cards associated with the appellant's comparables disclosing comparables #1 through #3 and #5 have unfinished basements.

³ 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.

⁴ The board of review submitted copies of the property record cards associated with its comparables disclosing these dwellings have basements with either 50% or 75% finished area.

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 information on nine comparable sales submitted by the parties to support their respective positions. The Board finds the best evidence of market value to be the board of review comparable sales as these properties are improved with homes most similar to the subject in brick exterior construction, dwelling size, and basement finish. However, each comparable has central air conditioning and two comparables have one fireplace each, features the subject dwelling does not have, necessitating downward adjustments to make these properties more equivalent to the subject property. These four comparables sold for prices ranging from \$341,000 to \$432,000 or from \$300.34 to \$405.13 per square foot of living area, including land. Board of review comparables #1 and #2 sold most proximate in time to the assessment date for prices of \$432,000 and \$355,000 or \$377.62 and \$300.34 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$325,743 or \$277.94 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. The subject's overall lower value in relation to the board of review comparable sales is appropriate given the superior features these properties have relative to the subject dwelling. Based on this evidence the Board finds the subject's assessment is reflective of the property's fair cash value and a reduction 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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