



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

APPELLANT: Jeffrey White  
DOCKET NO.: 23-05842.001-R-1  
PARCEL NO.: 09-06-412-019

The parties of record before the Property Tax Appeal Board are Jeffrey White, the appellant, by Edmond Steffey III, attorney-at-law of Steffey Law, PC in Westchester, 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:** \$132,990  
**IMPR.:** \$357,700  
**TOTAL:** \$490,690

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 two-story dwelling of frame construction containing 4,379 square feet of living area. The home was built in 2022 and is approximately 1 year old. Features of the home included a basement that is approximately 50% finished, central air conditioning, one fireplace, four full bathrooms and two half bathrooms. The dwelling also has two attached garages with a combined 867 square feet of building area.<sup>1</sup> The property has a 30,000 square foot site located in Downers Grove, Downers Grove Township, DuPage County.

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<sup>1</sup> The board of review submitted a copy of the subject's property record card disclosing the subject has a 2,449 square foot basement that is 50% finished and two attached garages with 552 and 315 square feet of building area, respectively. The property record card also disclosed that in 2024 an inground swimming pool, pool house with a bathroom, and an open porch were added, however, these additions will not be considered as part of the subject's improvements for the 2023 tax year.

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 six equity comparables improved with two-story or three-story dwellings of frame construction that range in size from 3,835 to 5,122 square feet of living area. The homes were built from 2013 to 2024. Each comparable has a basement with five having finished area, one to three fireplaces, and an attached garage ranging in size from 681 to 1,078 square feet of building area. Comparable #1 has a 160 square foot shed and comparable #4 has an inground swimming pool. The comparables also have various decks, patios and open porches.<sup>2</sup> The comparables have the same assessment neighborhood code as the subject property and are located from approximately .07 to .5 of a mile from the subject property. The comparables have improvement assessments ranging from \$280,760 to \$392,680 or from \$73.07 to \$78.56 per square foot of living area.<sup>3</sup> The appellant requested the subject's improvement assessment be reduced to \$331,008 or \$75.59 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 \$490,690. The subject property has an improvement assessment of \$357,700 or \$81.69 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 two-story dwellings of frame construction that range in size from 4,175 to 4,615 square feet of living area. The homes were built in 2016 and 2018. Each comparable has a basement with two having finished area, central air conditioning, three or four full bathrooms and one or two half bathrooms. Comparables #1 and #3 have one and two fireplaces, respectively. Comparable #1 has two attached garages with a combined area of 747 square feet and a carport with 224 square feet of building area. Comparable #2 has an attached garage with 728 square feet of building area and a detached garage with 750 square feet of building area. Comparable #3 has an attached garage with 980 square feet of building area.<sup>4</sup> Additionally, as reported on the property record card, comparable #3 has an elevator. These properties have the same assessment neighborhood code as the subject property and are located from approximately .19 to .23 of a mile from the subject property. The comparables have improvement assessments ranging from \$354,930 to \$394,630 or from \$82.01 to \$85.51 per square foot of living area.

The board of review also submitted a grid analysis of the appellants' comparables,<sup>5</sup> copies of the property record cards for the comparables submitted by both parties, and a map depicting the location of the comparables submitted by the parties in relation to the subject property.

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<sup>2</sup> The board of review submitted copies of the property record cards for the subject property and the appellant's comparables from which some of the additional descriptive information was obtained such as finished basement area, number of fireplaces, inground swimming pool, decks, patios, and open porches.

<sup>3</sup> The property record card associated with appellant's comparable #3 disclosed the home was completed in 2024 and for 2023 the property had a partial assessment.

<sup>4</sup> The board of review submitted copies of the property record cards for its comparables disclosing comparable #1 and comparable #3 have basements that are 75% and 100% finished, respectively. Additionally, based on the property record cards, the board of review misreported the size of the garages for the subject property and its comparables by including rooms over the garages in its calculations.

<sup>5</sup> A review of the property record cards disclosed the board of review misreported the garage sizes for the subject property and the appellants' comparables by including rooms over the garage in calculating the garage 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 nine equity comparables similar to the subject property in location and improved with dwellings similar to the subject in age to support their respective positions. The Board gives less weight to appellant's comparable #1 and #6 due to differences from the subject in style, each being improved with a three-story dwelling whereas the subject is improved with a two-story dwelling. The Board gives less weight to appellant's comparable #1, #4 and #5 due to differences from the subject in dwelling size, being from approximately 14% to 17% larger than the subject home. The Board gives less weight to appellant's comparable #2 due to differences from the subject dwelling in size being approximately 12% smaller than the subject dwelling. The Board gives less weight to appellant's comparable #3 due to the fact this home was completed in 2024, one year after the assessment date at issue, and for the 2023 tax year this property received a partial assessment.

The Board finds the best evidence of assessment equity to be the board of review comparables which are most similar to the subject in style and size containing from 4,175 to 4,615 square feet of living area. These properties are relatively similar to the subject in features with the primary differences being comparable #2 has no finished basement area and no fireplace, whereas the subject has these features, and comparable #3 has an elevator, a feature the subject doesn't have. Based on these differences, upward adjustments to board of review comparable #2 would be appropriate while a downward adjustment to board of review comparable #3 would be justified to make these properties more equivalent to the subject property. Nevertheless, these three comparables have improvement assessments ranging from \$354,930 to \$394,630 or from \$82.01 to \$85.51 per square foot of living area. The subject's improvement assessment of \$357,700 or \$81.69 per square foot of living area falls within the range of the total improvement assessments but below the range on a per square foot of living area basis as established by the best comparables in this record, which indicates the subject property is being equitably assessed. Based on 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: \_\_\_\_\_

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

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