FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT:	Mark Winters
DOCKET NO.:	23-05845.001-R-1
PARCEL NO.:	09-24-107-017

The parties of record before the Property Tax Appeal Board are Mark Winters, the appellant, 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:	$61,560
IMPR.:	$118,330
TOTAL:	$179,890

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 2,250 square feet of living area. The dwelling was constructed in 1978 and is approximately 45 years old. Features of the home include a partial basement that is partially finished, central air conditioning, one fireplace, 2½ bathrooms and an attached garage with 572 square feet of building area.[1] The property has an 11,050 square foot site located in Willowbrook, Downers Grove Township, DuPage County.

The appellant checked assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant completed Section V – Comparable Sales/Assessment Grid Analysis of the appeal providing information on three equity comparables composed of one-story or split-level style dwellings of brick or frame and brick

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[1] The board of review submitted a copy of the subject's property record card depicting the home as having an attached 572 square foot garage, which is the best evidence of garage size in the record.

exterior construction that range in size from 1,803 to 2,250 square feet of living area. The homes range in age from 43 to 45 years old. Each property has a basement with finished area, central air conditioning, one fireplace, 2½ bathrooms, and a garage ranging in size from 552 to 575 square feet of building area.[2] The comparables have the same assessment neighborhood code as the subject property and are located from 100 to 500 feet from the subject property. Their improvement assessments range from $96,350 to $111,790 or from $49.68 to $57.64 per square foot of living area.

In a written statement the appellant asserted that the subject property is assessed higher than what it should be given the fair market value of houses in the subject's Waterford subdivision. With respect to comparable #1 the appellant contends this is the same model as the subject but has 4 bedrooms, 2 laundries, a finished basement, and the same size lot as the subject. The appellant contends the subject has 3 bedrooms, 1 laundry, and a finished basement but is assessment more than $6,000 higher than comparable #1. The appellant argued that comparable #2 has 4 bedrooms but is assessed $22,000 less than the subject property with 3 bedrooms and contends there is no way that the subject would sell for $66,000 more than a 4-bedroom house located next to it. With respect to comparable #3, the appellant contends this property also has 4 bedrooms and a screened-in patio but assessed more than $7,000 less than the subject property.

In the written statement the appellant also identified four additional properties that sold for prices ranging from approximately $440,000 to $465,000 to support his argument that the subject's property, with a total assessment reflecting a market value of approximately $540,000, is overvalued/assessed.

Based on this evidence the appellant requested the subject's improvement assessment be reduced to $105,000 with a resulting in a total assessment of $166,560.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $179,890 which reflects a market value of $539,724 or $239.88 per square foot of living area, including land, when applying the statutory level of assessment of 33 1/3%.[3] The subject property has an improvement assessment of $118,330 or $52.59 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on eight comparables with comparable #8 being the same property as appellant's comparable #1. The comparables are composed of one-story dwellings of brick construction with either 2,250 or 2,486 square feet of living area. The homes were built from 1977 to 1987. Each comparable has a basement with four having finished area, central air conditioning, one or two fireplaces, 2 full bathrooms, 1 or 2 half bathrooms, and a garage with either 572 or 598 square feet of building

[2] The board of review submitted copies of the property record cards for the appellant's comparables disclosing the style of the homes and garage sizes.
[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.

area. Two comparables have inground swimming pools.[4] The comparables have the same assessment neighborhood code as the subject property and are located from approximately .04 to .45 of a mile from the subject property. These properties have improvement assessments ranging from $111,790 to $129,400 or from $49.68 to $54.89 per square foot of living area.

Board of review comparables #5 through #8 sold from November 2022 to September 2023 for prices ranging from $550,000 to $630,000 or from $244.44 to $262.22 per square foot of living area, including land.

The board of review submission also included a grid analysis of the appellant's three equity comparables and the four additional comparables referenced by the appellant that had sold, which were number #4, #5, #6 and #7 in the board's grid. The board of review disclosed that appellant's comparable #1, which is a duplicate of board of review comparable #8, sold in May 2023 for a price of $550,000 or $244.44 per square foot of living area, including land. Based on the grid analysis and copies of the property record cards provided by the board of review, the four comparable sales referenced by the appellant in his written narrative were improved with two-story dwellings of brick or brick and frame construction that have either 2,250 or 2,988 square feet of living area and were built from 1977 to 1980. These properties have similar features as the subject. The sales occurred from January 2021 to April 2022 for prices ranging from $440,000 to $465,000 or from $147.26 to $206.67 per square foot of living area, including land.

Conclusion of Law

Based on the appeal form, the appellant checked 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 record contains ten equity comparables submitted by the parties to support their respective positions with one comparable being a duplicate. The Board gives less weight to appellant's comparable #2 as this property is improved with a split-level style dwelling, which differs from the subject's one-story style. The Board gives less weight to appellant's comparable #3 due to differences from the subject dwelling in size, being approximately 20% smaller than the subject home. The Board gives less weight to board of review comparable #7 due to differences from the subject in dwelling size, being approximately 10% larger than the subject home. The Board finds the best evidence of assessment equity to be appellant's comparable #1 and board of review comparables #1 through #6 and #8, which includes the duplicate comparable submitted by the parties. Each of these comparables is improved with a dwelling containing 2,250 square feet of

[4] The board of review submitted copies of the property record cards for the comparables from which the information about finished basement area and inground swimming pools was obtained.

living area that is similar to the subject in location, age and most features, with the exception two have inground swimming pools. These comparables have improvement assessments that range from $117,790 to $123,500 or from $49.68 to $54.89 per square foot of living area. The subject's improvement assessment of $118,330 or $52.59 per square foot of living area falls within the range established by the best comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett,* 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence in this record.

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.

Although the appellant did not check “comparable sales” on the appeal form as the basis of the appeal, in the written narrative the appellant identified four sales that he contends supports the proposition the subject property is overvalued. Section 16-180 of the Property Tax Code (35 ILCS 200/16-180) and section 1910.50(a) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(a)) both provide in part that each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board. Arguably, since the appellant did not mark comparable sales as the basis of the appeal on the petition filed with the Board, the appellant’s overvaluation argument should not be considered. However, due to the fact the board of review responded to the appellant’s overvaluation argument; the Board will briefly address this issue. Of the sales in the record, the Board finds board of review comparables #5 through #8, which includes appellant’s comparable #1, and two sales identified by the appellant and listed as comparables #4 and #6 in the board of review grid of the appellant’s comparables are the best in the record as they are most similar to the subject in size and sold most proximate in time to the assessment date at issue. The sales occurred from April 2022 to September 2023 for prices ranging from $465,000 to $630,000 or from $206.67 to $262.22 per square foot of living area, including land. The common comparable submitted by the parties sold in May 2023 for a price of $550,000 or $244.44 per square foot of living area, including land. The subject’s assessment reflects a market value of $539,724 or $239.88 per square foot of living area, including land, is within the range of the best sales in this record but is below the common sale submitted by the parties and below each sale presented by the board of review. These sales demonstrate the subject property is not overvalued for assessment purposes.

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: 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

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