



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

APPELLANT: Gary & Susan Mulgrew
DOCKET NO.: 23-05858.001-R-1
PARCEL NO.: 09-33-208-029

The parties of record before the Property Tax Appeal Board are Gary and Susan Mulgrew, the appellants, by Jessica Hill-Magiera, attorney-at-law in Lake Zurich, and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$63,050
IMPR.: \$145,770
TOTAL: \$208,820

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 brick exterior construction containing 3,351 square feet of living area. The dwelling was constructed in 1990. Features of the home include a basement with finished area, central air conditioning, one fireplace, 2½ bathrooms, and an attached garage with 693 square feet of building area.¹ The property has a 12,304 square foot site located in Darien, Downers Grove Township, DuPage County.

The appellants contend inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on eight equity comparables improved with two-story dwellings of frame, brick, or frame and brick exterior

¹ The board of review submitted a copy of the subject's property record card disclosing the subject dwelling has a 1,931 square foot basement that is 100% finished, which was not refuted by the appellants.

construction that range in size from 3,037 to 3,601 square feet of living area.² The homes were built from 1988 to 1992. Each comparable has a full or partial basement with three having finished area, central air conditioning, one or two fireplaces, 2½ to 3½ bathrooms, and a garage ranging in size from 522 to 789 square feet of building area.³ The comparables have the same assessment neighborhood code as the subject property and are located from approximately .04 to .07 of a mile from the subject property. The comparables have improvement assessments ranging from \$124,420 to \$148,070 or from \$38.61 to \$44.28 per square foot of living area. Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$133,068.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$216,570. The subject property has an improvement assessment of \$153,520 or \$45.81 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 brick exterior construction that range in size from 3,193 to 3,381 square feet of living area. The comparables were built from 1989 to 1992. Each property has a basement with two having finished area, central air conditioning, one fireplace, and a garage with either 462 or 789 square feet of building area. The comparables have two or three full bathrooms with comparables #1 and #2 having an additional one or two half bathrooms.⁴ The comparables have improvement assessments ranging from \$135,250 to \$147,060 or from \$42.36 to \$44.28 per square foot of living area. Board of review comparable #3 is the same property as appellant's comparable #8.

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

In rebuttal appellants' counsel asserted all the board of review properties were acceptable comparables. Counsel further argued the comparables submitted the parties support a reduction based on the building assessment per square foot.

Conclusion of Law

The appellants contend 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

² The exterior construction for the comparable was obtained from copies of the property record cards for the properties submitted by the board of review.

³ The board of review submitted copies of the property record cards for the appellants' comparables disclosing appellants' comparables #5, #6 and #8 have basements with 50%, 25% and 50% finished area, respectively.

⁴ The board of review submitted copies of the property record cards for its comparables disclosing comparables #2 and #3 have basements with 100% and 50% of finished area, respectively. The property record cards also disclosed the board of review misreported the sizes of the garages for comparables #2 and #3 by including rooms over the garage in the calculations.

⁵ The property record cards disclosed the board of review misreported the garage sizes for appellant's comparables #1 through #5, #7 and #8 in the grid analysis by including rooms over the garage in the calculations.

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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted information on ten comparables, with one comparable being a duplicate, to support their respective positions. The comparables are similar to the subject in location, age, style, size and most features with the exception six of the comparables have unfinished basements, unlike the subject's basement that is 100% finished. Of the comparables submitted by the parties, the Board gives most weight to appellants' comparables #5, #6 and #8 as well as board of review comparables #2 and #3, which includes the common comparable submitted by the parties, as these properties have basements with 25% to 100% finished area. The comparables have improvement assessments ranging from \$124,420 to \$147,060 or from \$39.80 to \$44.28 per square foot of living area. The comparable most similar to the subject dwelling in size and basement finished is board of review comparable #2 with an improvement assessment of \$147,060 or \$43.50 per square foot of living area. The subject's improvement assessment of \$153,520 or \$45.81 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Gary & Susan Mulgrew, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187