



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

APPELLANT: Michael & Allyson Sisson
DOCKET NO.: 23-05860.001-R-1
PARCEL NO.: 09-17-112-003

The parties of record before the Property Tax Appeal Board are Michael and Allyson Sisson, 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: \$37,350
IMPR.: \$147,070
TOTAL: \$184,420

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 frame and brick exterior construction that contains 2,674 square feet of living area. The dwelling was constructed in 1998. Features of the home include a 1,365 square foot basement that has 75% finished area, central air conditioning, two fireplaces, 4 bathrooms, and an attached garage with 445 square feet of building area. The subject property also has a 99 square foot shed.¹ The property has an 8,975 square foot site located in Downers Grove, 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 four equity

¹ The board of review submitted a copy of the subject's property record card describing the dwelling as having a basement that is 75% finished, two fireplaces, and a shed with 99 square feet of building area, which was not refuted by the appellants in rebuttal.

comparables improved with two-story dwellings of frame or frame and brick exterior construction that range in size from 2,466 to 3,306 square feet of living area. The homes were built from 1990 to 1998. Each comparable has a basement with finished area, central air conditioning, one fireplace, 3½ bathrooms, and an attached garage ranging in size from 399 to 664 square feet of building area. Comparable #4 also has a shed with 84 square feet of building area.² The comparables have the same assessment neighborhood code as the subject property and are located from approximately .02 to .73 of a mile from the subject property. These properties have improvement assessments ranging from \$126,050 to \$180,910 or from \$51.12 to \$58.88 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$142,364 or \$53.24 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 \$201,500. The subject property has an improvement assessment of \$164,150 or \$61.39 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 or frame and brick exterior construction that range in size from 2,827 to 3,080 square feet of living area. The homes were built from 1952 to 1995. Each property has an unfinished basement, central air conditioning, one or two fireplaces, 2½ or 3 bathrooms and a garage ranging in size from 484 to 1,125 square feet of building area.³ The comparables have the same assessment neighborhood code as the subject and are located from approximately .24 to .82 of a mile from the subject property. The comparables have improvement assessments ranging from \$152,630 to \$167,140 or from \$53.33 to \$54.27 per square foot of living area.

The board of review also submitted copies of the property record cards for the comparables submitted by the parties, a grid analysis of the appellant's comparables,⁴ and a map depicting the location of the comparables submitted by the parties in relation to the subject property.

In rebuttal the appellants' counsel asserted all the board of review comparables were acceptable and support a reduction based on a building price 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 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 evidence in the record supports a reduction to the subject's improvement assessment.

² The board of review is submitted copies of the property record card for the appellants' comparables disclosing these properties have basements with from 25% to 100% finished area and comparable #4 has a shed with 84 square feet of building area.

³ The board of review submitted copies of the property record cards for its comparables disclosing the board had miscalculated the garage sizes for comparables #1 and #2 by including room area over the garage in the calculations.

⁴ The board of review miscalculated the sizes of the garages for appellants' comparables #1, #2 and #3 in the grid analysis by including room area over the garage in the calculations.

The parties submitted information on seven equity comparables to support their respective positions. The comparables are similar to the subject property in location and style. The Board gives less weight to appellants' comparables #2 and #3 due to differences from the subject dwelling in size being approximately 21% and 24% larger than the subject dwelling, respectively. The Board gives less weight to board of review comparable #1 due to differences from the subject dwelling in size and age. The Board gives less weight to board of review comparable #3 due to differences from the subject in size. The Board finds the best evidence of assessment equity to be appellants' comparables #1 and #4 as well as board of review comparable #2, which are most similar to the subject dwelling in age and size. These three comparables are relatively similar to the subject in features with the exception each property has one less fireplace than the subject and board of review comparable #2 has an unfinished basement, unlike the subject property, suggesting an upward adjustments to the comparables would be appropriate to make them more equivalent to the subject property for these features. These three comparables have improvement assessments that range from \$126,050 to \$152,630 or from \$51.12 to \$58.88 per square foot of living area. The subject's improvement assessment of \$164,150 or \$61.39 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 a reduction in the subject's improvement 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: _____

January 21, 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

AGENCY

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