



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

APPELLANT: Denis & Emily Barron
DOCKET NO.: 23-05862.001-R-1
PARCEL NO.: 09-10-217-013

The parties of record before the Property Tax Appeal Board are Denis and Emily Barron, 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 **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: \$71,740
IMPR.: \$353,500
TOTAL: \$425,240

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 3,219 square feet of living area. The dwelling was constructed in 2002. Features of the home include a basement with 1,290 square feet of building area that is 75% finished, central air conditioning, two fireplaces, 3½ bathrooms, and an attached garage with 437 square feet of building area.¹ The property has a 9,000 square foot site located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellants contend inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on nine 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 describing the home as having a 1,290 square foot basement that is 75% finished.

construction that range in size from 2,958 to 3,540 square feet of living area. The homes were built from 2000 to 2007. Each comparable has a basement with eight comparables having finished area, central air conditioning, three or four full bathrooms, one or two half bathrooms, and a garage ranging in size from 468 to 982 square feet of building area.² Eight of the comparables have 1 or 2 fireplaces. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .03 to .41 of a mile from the subject property. The comparables have improvement assessments ranging from \$223,520 to \$339,020 or from \$71.66 to \$96.28 per square foot of living area. Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$297,790 or \$92.51 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 \$425,240. The subject property has an improvement assessment of \$353,500 or \$109.82 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two-story dwellings of brick or frame exterior construction that range in size from 2,852 to 3,405 square feet of living area. The homes were built from 2001 to 2007. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces, 4½ or 5 bathrooms, and a garage ranging in size from 484 to 678 square feet of building area.³ The comparables have the same assessment neighborhood code as the subject and are located from approximately .34 to .63 of a mile from the subject. The comparables have improvement assessments ranging from \$223,520 to \$380,380 or from \$75.56 to \$111.84 per square foot of living area. Board of review comparable #1 is the same property as appellant's comparable #2.

The board of review also submitted a grid analysis of the appellants' comparables and map depicting the location of the comparables in relation to the subject property. The copies of the property record cards submitted by the board of review for the appellants' comparables disclosed the board of review misreported the sizes of the garages in the grid analysis for appellants' comparables #2, #3, #6, #7, #8 and #9 by including rooms over the garages in its calculations.

In rebuttal the appellants' counsel asserted that board of review comparable #1 is the same property as appellants' comparable #2. Counsel also asserted that board of review comparables #2 through #4 are acceptable but are superior and would require downward adjustments.

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 board of review submitted copies of the property record cards for the appellants' comparables providing the exterior construction of the homes and disclosing comparables #1 through #3 and #5 through #9 have basements with from 50% to 100% of finished area.

³ The board of review submitted copies of the property record cards for the subject and its comparables disclosing the comparable properties have basements with 75% or 100% finished area. The property record cards also disclosed the board of review misreported the sizes of the garages for the subject and comparables #1, #3 and #4 in its grid analysis by including rooms over the garages 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on twelve equity comparables to support their respective positions with one comparable being common to the parties. The comparables are similar to the subject property in location, dwelling style and age. The Board gives less weight to appellants' comparable #4 due to differences from the subject dwelling in size and unfinished basement. The Board also gives less weight to appellants' comparable #7 and board of review comparable #4 due to differences from the subject dwelling in size. The Board finds the best evidence of assessment equity to be appellants' comparables #1 through #3, #5, #6, #8 and #9 as well as board of review comparables #1, #2 and #3, which includes the duplicate comparable submitted by the parties. These properties are improved with dwellings that range in size from 2,958 to 3,499 square feet of living area, which bracket the subject's 3,219 square feet of living area. The Board finds appellants' comparables #3, #5 and #8 are frame or a combination of frame and brick exterior construction, inferior to the subject's brick exterior construction, suggesting these comparables would require upward adjustments to make them more equivalent to the subject property. All but the common comparable submitted by the parties have 1 or 2 fewer fireplaces than the subject property necessitating upward adjustments to make them more equivalent to the subject for this feature. Conversely, the best comparables have ½, 1, or 1½ more bathrooms than the subject suggesting each would require a downward adjustment to make the property more equivalent to the subject for this difference. These comparables have improvement assessments that range from \$223,520 to \$380,380 or from \$71.66 to \$111.84 per square foot of living area. The parties did not provide any explanation for the relatively wide range associated with the best comparables given their similarities. The subject's improvement assessment of \$353,500 or \$109.82 per square foot of living area falls within the range established by the best comparables in this record and is supported after considering the adjustments to the comparables for differences from the subject.

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 appellants 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: _____

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

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