



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

APPELLANT: Maureen Mulvenna
DOCKET NO.: 23-05866.001-R-1
PARCEL NO.: 08-19-206-011

The parties of record before the Property Tax Appeal Board are Maureen Mulvenna, the appellant, 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: \$169,680
IMPR.: \$331,820
TOTAL: \$501,500

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 4,431 square feet of living area. The dwelling was constructed in 2011. Features of the property include a basement that is partially finished, four fireplaces, 4½ bathrooms, an attached garage with 576 square feet of building area, and a detached garage with 421 square feet of building area.¹ The property has a 20,850 square foot site located in Naperville, Lisle Township, DuPage County.

¹ The board of review submitted a copy of the subject's property record card describing the home as having four fireplaces and a 2,297 square foot basement with 1,646 square feet of finished area, an attached garage with 576 square feet of building area, and a detached garage with 421 square feet of building area. The board of review described the subject dwelling in its grid analysis as having central air conditioning whereas the appellant did not describe the home as having central air conditioning. The copy of the subject's property record card submitted by the board of review did not disclose the subject dwelling as having central air conditioning. The appellant did not refute the board of review description of the subject dwelling as having central air conditioning in rebuttal.

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 eight equity comparables improved with two-story dwellings of vinyl/wood siding exterior construction that range in size from 4,277 to 4,622 square feet of living area. The homes were built from 2006 to 2016. Each comparable has a basement with finished area and a garage ranging in size from 456 to 885 square feet of building area. The comparables have 4, 5 or 6 full bathrooms and seven comparables have 1 or 2 additional half bathrooms. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .18 to .47 of a mile from the subject property. Their improvement assessments range from \$253,440 to \$329,540 or from \$56.38 to \$72.41 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$272,772.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$501,500. The subject property has an improvement assessment of \$331,820 or \$74.89 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on eight equity comparables improved with two-story dwellings of frame, brick, stucco or Drivit exterior construction that range in size from 3,915 to 4,872 square feet of living area. The homes were built from 2008 to 2018. Each comparable has a basement containing from 2,000 to 2,818 square feet with 1,165 to 1,900 square feet of finished area. The comparables have two to five fireplaces, and a garage ranging in size from 751 to 1,314 square feet of building area. These properties have 4 or 5 full bathrooms and six comparables have an additional 1 or 2 half bathrooms. The board of review also described the subject property and the comparables as having central air conditioning, however, copies of the property record cards for the comparables did not disclosed the properties as having central air conditioning. Comparables #5 and #6 also have inground swimming pools. The comparables have the same neighborhood code as the subject property and are located from approximately .05 to .57 of a mile from the subject property. These properties have improvement assessments ranging from \$294,820 to \$408,110 or from \$75.31 to \$87.59 per square foot of living area.

The board of review submission also submitted copies of the property record cards for the subject property and its comparables as well as a map depicting the location of the comparables submitted by the parties in relation to the subject property.

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.

Seventeen comparables similar to the subject in location, dwelling style and age were submitted by the parties to support their respective positions. The Board finds the board of review's grid analysis is superior to that presented by the appellant as it contains more descriptive information about the subject property and the comparables such as basement size, the number of fireplaces, and whether the properties have central air condition. The board of review also submitted copies of the property record cards for the subject property and the comparables it utilized which adds to the credibility of the board of review evidence and analysis. Based on this record the Board gives more weight to the evidence provided by the board of review than to the appellant's submission. Of the eight comparables submitted by the board of review the Board gives less weight to board of review comparables #4 and #5 due to differences from the subject dwelling in size. The six remaining comparables submitted by the board of review range in size from 4,205 to 4,584 square feet of living area and were built from 2012 to 2018. These properties have varying degrees of similarity to the subject in features. Five comparables have more bathrooms than the subject and one comparable has an inground swimming, unlike the subject property, requiring downward adjustments to make them more equivalent to the subject property. Each of these comparables has fewer fireplaces than the subject and four have smaller garages than the subject, indicating positive or upward adjustments to the comparables would be appropriate for these differences. These six comparables have improvement assessments ranging from \$344,550 to \$401,500 or from \$77.86 to \$87.59 per square foot of living area. The subject's improvement assessment of \$331,820 or \$74.89 per square foot of living area falls below the range established by the best comparables in this record and is well supported after considering the suggested adjustments. 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: 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

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

APPELLANT

Maureen Mulvenna, 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