



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

APPELLANT: Daniel & Angela Douglas
DOCKET NO.: 23-05869.001-R-1
PARCEL NO.: 05-30-203-037

The parties of record before the Property Tax Appeal Board are Daniel and Angela Douglas, 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: \$37,570
IMPR.: \$153,180
TOTAL: \$190,750

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 masonry construction that contains 2,506 square feet of living area. The dwelling was constructed in 1965. Features of the property include a 1,358 square foot basement with 679 square feet of finished area, central air conditioning, one fireplace, 2½ bathrooms, an attached garage with 483 square feet of building area and a detached garage with 648 square feet of building area.¹ The property has a 32,312 square foot site located in Wheaton, Milton 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 six equity comparables improved with two-story dwellings of frame or frame and masonry construction

¹ The board of review submitted a copy of the subject's property record card from which additional descriptive information that was not included by the appellants was obtained.

that range in size from 2,352 to 2,749 square feet of living area.² The homes were built from 1966 to 1970. Each comparable has a basement ranging in size from 1,029 to 1,342 square feet with from 294 to 1,007 square feet of finished area. Each property also has central air conditioning, one or two fireplaces, two full bathrooms, one or two half bathrooms, and a garage ranging in size from 528 to 790 square feet of building area. These properties have the same assessment neighborhood code as the subject and are located from approximately .22 to .49 of a mile from the subject property. Their improvement assessments range from \$133,350 to \$153,160 or from \$55.71 to \$58.28 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$141,614.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$190,750. The subject property has an improvement assessment of \$153,180 or \$61.13 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with two-story dwellings of frame and masonry construction that range in size from 2,383 to 2,584 square feet of living area. The homes were built from 1964 to 1973. Each comparable has a basement ranging in size from 619 to 1,464 square feet with 310 to 732 square feet of finished area. Each property also has central air conditioning, one or two fireplaces, 2½ to 3½ bathrooms, and a garage ranging in size from 400 to 506 square feet of building area. The comparables have the same neighborhood code as the subject and are located from approximately .22 to .57 of a mile from the subject property. Their improvement assessments range from \$144,130 to \$157,170 or from \$60.19 to \$60.98 per square foot of living area.

The board of review also submitted a written statement explaining that a detached 2-car garage was completed on the subject property in 2021 that added \$5,130 to the improvement assessment. According to the board of review without the added value the subject property would have an improvement assessment of \$59.08 per square foot of living area. The board of review also submitted a document disclosing a building permit was issued on July 6, 2020, for the construction of a garage on the subject property with an estimated cost of \$16,000.

As further documentation the board of review submitted copies of the property record cards for the subject property and its comparables, a grid analysis of both the appellants' and the board of review comparables, 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 that all the board of review properties were acceptable comparables. She also contends all the comparables are supportive of a reduction in the subject's assessment.

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

² Additional descriptive information about the appellants' comparables was obtained from a separate grid analysis prepared by the appellants other than the grid analysis on the appeal form and from a grid analysis of the appellants' comparables submitted by the board of review, which was not refuted by the appellants in rebuttal.

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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the parties submitted information on eleven equity comparables similar to the subject in location, age, style, and size. The comparables are relatively similar to the subject in features with the primary exception being the subject has more garage area due to the construction of a detached garage with 648 square feet of building area completed in 2021. The subject has a total garage area of 1,131 square feet which is from 341 to 731 square feet of more garage space than each comparable. Each comparable would require an upward adjustment to make it more equivalent to the subject property for the difference in garage area. The comparables submitted by the parties have improvement assessments that range from \$133,350 to \$157,170 or from \$55.71 to \$60.98 per square foot of living area. The subject's improvement assessment of \$153,180 or \$61.13 per square foot of living area falls within the range of the improvement assessments on a total basis but is above the range on a per square foot of living area basis as established by the comparables in this record but justified considering the subject's additional garage area relative to the comparables. The board of review explained that by removing the assessment for the subject's new garage, the subject property would have an improvement assessment of \$59.08 per square foot of living area, which is within the range established by the comparables on a per square foot of living area basis. 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

AGENCY

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