



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

APPELLANT: Ryan Blankenship
DOCKET NO.: 23-05871.001-R-1
PARCEL NO.: 05-28-213-049

The parties of record before the Property Tax Appeal Board are Ryan Blankenship, 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 **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: \$47,650
IMPR.: \$193,560
TOTAL: \$241,210

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 3,226 square feet of living area. The dwelling was built in 1988. Features of the home include a 1,731 square foot basement with 866 square feet of finished area, central air conditioning, one fireplace, 2½ bathrooms, and an attached garage with 713 square feet of building area.¹ The property has a 14,183 square foot site located in Wheaton, Milton Township, DuPage County.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on nine 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 descriptive information was obtained and/or verified. The appellant did not refute the descriptive information of the subject property provided by the board of review.

that range in size from 3,090 to 3,475 square feet of living area.² The homes were built from 1988 to 1993. The comparables have basements that range in size from 1,504 to 1,924 square feet and garages that range in size from 608 to 768 square feet of building area. These properties also have 2 or 3 full bathrooms and 1 or 2 half bathrooms.³ The comparables have the same assessment neighborhood code as the subject property and are located from approximately .06 to .28 of a mile from the subject property. These properties have improvement assessments that range from \$159,440 to \$179,210 or from \$47.17 to \$52.68 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$167,333.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$259,220. The subject property has an improvement assessment of \$211,570 or \$65.58 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on six equity comparables improved with two-story dwellings of frame or frame and masonry construction that range in size from 3,018 to 3,716 square feet of building area. The homes were built from 1988 to 1993. The comparables have basements ranging in size from 1,040 to 1,820 square feet with four having finished area ranging in size from 780 to 1,400 square feet. Each comparable has central air conditioning, one fireplace, and a garage ranging in size from 506 to 775 square feet of building area. These homes have 2 or 3 full bathrooms and three comparables have an additional 1 or 2 half bathrooms. The comparables have the same assessment neighborhood code as the subject and are located from approximately .08 to .32 of a mile from the subject property. Their improvement assessments range from \$189,840 to \$246,770 or from \$59.96 to \$70.32 per square foot of living area.

The board of review submission included copies of the property record cards associated with the subject property and the board of review comparables. The board of review submission also include building permits disclosing the subject property and board of review comparables #1, #2, #4, #5 and #6 had remodeling done at various times from 2008 to 2021. In a written narrative the board of review explained the subject property had a complete kitchen remodel in 2013. It also noted that only appellant's comparable #8 had a kitchen remodel permit issued in 2013.

The appellant's counsel submitted a rebuttal statement asserting the properties submitted by the board of review were acceptable as comparables and 4 of 6 support a reduction based on building price per square foot.

Conclusion of Law

The taxpayer 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

² The appellant provided a grid analysis of the comparables in addition to the grid analysis on the appeal form from which some of the descriptive information was obtained.

³ The appellant indicated that none of the comparables have central air conditioning or a fireplace, however, the board of review submission included a grid analysis prepared by the township assessor that included appellant's comparables #2, #4, #5 and #6 disclosing each had central air conditioning and one or two fireplaces, which was not refuted by the appellant.

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

The record contains 15 comparables submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparables #1, #3, #7, #8 and #9 as the appellant did not provide evidence establishing these comparables have finished basement area, central air conditioning, and a fireplace as does the subject property. Fortunately for the appellant, the board of review submission included information disclosing appellant's comparables #2, #4, #5 and #6 have finished basement area, central air conditioning and one or two fireplaces.⁴ The Board gives less weight to board of review comparables #2 and #3 due to the lack of finished basement area. The Board gives less weight to board of review comparable #4 due to differences from the subject dwelling in size. As a result, the Board finds the best evidence of assessment equity to be appellant's comparables #2, #4, #5, #6 and board of review comparables #1, #5 and #6. These properties have dwellings that range in size from 3,018 to 3,509 square feet of living area and were built from 1988 to 1993. Additionally, the homes have similar features as the subject property. However, in reviewing the assessments of these seven comparables, the Board finds board of review comparable #1 is an outlier with an improvement assessment on a per square foot of living area basis that is approximately 12% higher than the next highest comparable; therefore, this comparable is given diminished weight. The six remaining comparables have improvement assessments that range from \$166,320 to \$203,220 or from \$51.23 to \$62.90 per square foot of living area. The subject's improvement assessment of \$211,570 or \$65.58 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 appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

⁴ See footnote 3.

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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