



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

APPELLANT: John Rollins
DOCKET NO.: 23-05872.001-R-1
PARCEL NO.: 05-17-228-010

The parties of record before the Property Tax Appeal Board are John Rollins, the appellant; 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: \$39,290
IMPR.: \$153,200
TOTAL: \$192,490

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.

The parties appeared before the Property Tax Appeal Board on June 10, 2025 for a hearing at the DuPage Center in Wheaton pursuant to prior written notice dated April 10, 2025. Appearing was John Rollins, the appellant, and on behalf of the DuPage County Board of Review was Donald Whistler, Member, along with the board of review's witness, Luke Wiesbrock, Residential Deputy Assessor for Milton Township.

Findings of Fact

The subject property consists of a 2-story dwelling of wood siding exterior construction with 2,471 square feet of living area.¹ The dwelling was constructed in 1990 and is approximately 33 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 460 square foot garage. The property has an approximately 9,619 square foot site and is located in Wheaton, Milton Township, DuPage County.

¹ The Board finds the best description of the subject's dwelling size was found in its property record card which disclosed a total dwelling size of 2,471 square feet of living area supported by a sketch.

The appellant contends assessment inequity, with respect to both the land and improvement assessments, as the bases of the appeal. In support of this argument, the appellant submitted information on five equity comparables located in the same assessment neighborhood code as the subject. The comparables have sites that range in size from 8,252 to 12,079 square feet of land area are improved with 2-story dwellings of wood siding exterior construction ranging in size from 2,133 to 2,673 square feet of living area. The homes range in age from 36 to 121 years old. Each comparable has a basement, two of which have finished area. Each dwelling has central air conditioning and one fireplace. Three properties each have a garage ranging in size from 441 to 552 square feet of building area. The comparables have land assessments that range from \$33,700 to \$49,200 or for \$4.07 and \$4.08 per square foot of land area. The comparables have improvement assessments ranging from \$126,910 to \$154,660 or from \$57.51 to \$66.21 per square foot of living area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$187,280 with a land assessment of \$36,280 or \$3.77 per square foot of land area and an improvement assessment of \$151,000 or \$61.28 per square foot of living area.

Mr. Rollins testified that, while out of town in the winter of 2014, a second-floor water pipe burst which ran for a week causing extensive damage to the subject property. Under questioning, Mr. Rollins testified the subject was uninhabitable for a period of time while plumbing, mechanicals, drywall and other damage was repaired. Mr. Rollins testified that the kitchen countertop was replaced with an upgraded surface.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$220,580. The subject has an improvement assessment of \$181,290 or \$73.37 per square foot of living area. The subject has a land assessment of \$39,290 or \$4.08 per square foot of land area.

In support of its contention of the correct assessment, the board of review submitted property record cards, permit information and a grid analysis with information on six equity comparables located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 7,645 to 22,806 square feet of land area and are improved with 2-story dwellings of frame or frame and masonry exterior construction ranging in size from 2,043 to 3,002 square feet of living area. The homes were built from 1978 to 1986. Each comparable has a basement, with three having finished area. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 462 to 558 square feet of building area. The comparables have land assessments that range from \$31,230 to \$75,880 or from \$2.05 to \$4.09 per square foot of land area and improvement assessments that range from \$188,150 to \$210,430 or from \$66.99 to \$92.10 per square foot of living area.

Based on permit information submitted by the board of review, their comparables #1, #2 and #3 have had additions, comparable #4 had a \$265,906 permit issued for fire repair and interior remodel while comparables #5 and #6 had remodeling including kitchens and bathroom. These permits have dates that range from 2008 to 2021.

The board of review submitted a permit issued in 2014 with a permit value of \$57,500 for the subject property which depicts repair work associated with a flood. Mr. Wiesbrock testified the repair work at the subject property constitutes added value when compared to similar homes that

have not had any repair work. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written rebuttal and oral testimony Mr. Rollins argued the board of review comparables each have some type of permitted work which reflects either an addition to the property's square footage or interior remodeling work. In contrast, the subject's 2014 permitted work consisted of restoring the subject to a livable property with minimal improvements to the interior elements. Mr. Rollins cited section 10-20 of the Property Tax Code (35 ILCS 200/10-20) contending maintenance and repairs to a structure shall not increase the assessed valuation unless the change increases the square footage. In response to the board of review's comparables, Mr. Rollins testified the board of review's comparables #1, #2, #3, #5 and #6 each had permitted work that improved the property or increased the square footage of the property and should be given little weight by this Board.

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

With respect to the equity argument for the subject's land assessment, the Board gives less weight to appellant comparables #2 and #4 along with board of review comparables #1, #2 and #6 which are less similar to the subject in site size than other properties in the record. The Board finds the best evidence of land assessment equity are appellant comparables #1, #3 and #5 as well as board of review comparables #2, #4 and #6 which are more similar to the subject in site size. These best comparables have land assessments ranging from \$39,310 to \$43,860 or \$4.08 per square foot of land area. The subject property has a land assessment of \$39,290 or \$4.08 per square foot of land area which is equal to the per square foot land assessment of the best land comparables in the record. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's land assessment is not supported.

The parties submitted 11 equity comparables for the Board's consideration. The Board gives less weight to appellant comparables #1 and #2 which are less similar to the subject in age and/or dwelling size. The Board gives less weight to each of the board of review's comparables which are less similar to the subject in dwelling size and/or have been expanded or remodeled in contrast to the subject property.

The Board finds the best evidence of assessment equity to be appellant comparables #3, #4 and #5 which are more similar to the subject in age, location and dwelling size. However, one of these best comparables lacks a finished basement and one lacks a garage amenity, suggesting upward adjustments are needed to make these properties more equivalent to the subject. These best comparables have improvement assessments ranging from \$138,950 to \$154,660 or from

\$57.51 to \$58.63 per square foot of living area. The subject's improvement assessment of \$181,290 or \$73.58 per square foot of living area falls above the range established by the best comparables in this record. After considering appropriate adjustments to the best comparables for differences from the subject, 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.

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

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: July 15, 2025

Clerk of the Property Tax Appeal Board

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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