



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

APPELLANT: Michele & Joseph Burke
DOCKET NO.: 23-05879.001-R-1
PARCEL NO.: 05-26-400-019

The parties of record before the Property Tax Appeal Board are Michele & Joseph Burke, 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 **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: \$76,100
IMPR.: \$241,500
TOTAL: \$317,600

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 consists of a 1-story dwelling of frame/masonry exterior construction with 3,963 square feet of living area. The dwelling was constructed in 1954. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a 483 square foot garage.¹ The property has a 79,842 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

¹ The parties differ regarding the subject's central air conditioning and fireplace amenities. The Board finds the best evidence of these amenities is found in the board of review's evidence. The Board gave less weight to the appellants' reporting of these features as the appellants submitted a grid analysis in rebuttal that includes the board of review's comparables but fails to report their central air conditioning and fireplace amenities, contrary to their property record cards presented by the board of review, which the Board finds to be the best evidence of these features.

The appellants contend assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables located within the same assessment neighborhood code as the subject and within 0.63 of a mile from the subject. The comparables are improved with 1-story homes of brick or vinyl/wood siding exterior construction ranging in size from 3,068 to 4,082 square feet of living area. The dwellings were built from 1955 to 1960. Each home has a basement with finished area and a garage ranging in size from 624 to 670 square feet of building area. The comparables have improvement assessments ranging from \$112,960 to \$170,600 or from \$34.87 to \$42.39 per square foot of living area. Based on this evidence the appellants requested a reduction in the subject's improvement assessment to \$171,734.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$331,130. The subject property has an improvement assessment of \$255,030 or \$64.35 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within 0.52 of a mile from the subject, none of which are within the same assessment neighborhood code as the subject. The comparables are improved with 1-story homes of frame/masonry or masonry exterior construction ranging in size from 3,586 to 4,383 square feet of living area. The dwellings were built from 1958 to 1966. Each home has an unfinished basement, central air conditioning, two or three fireplaces, and an attached garage ranging in size from 525 to 805 square feet of building area. Comparables #2 and #3 also each have a detached garage with 576 or 871 square feet of building area and comparable #1 has an inground swimming pool. The comparables have improvement assessments ranging from \$229,830 to \$275,050 or from \$62.45 to \$65.66 per square foot of living area.

The board of review submitted a brief contending that the subject property has had two additions and that the board of review's comparables have also been added to or remodeled like the subject. The board of review argued the appellant's comparables lack additions/remodeling and are inferior to the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants argued the board of review's comparable #1 differs from the subject in garage size but did not dispute the other two comparables. The appellants presented a grid analysis of both parties' comparables which reports that none of these comparables has central air conditioning or a fireplace.

Conclusion of Law

The taxpayers 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.Adm.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.Adm.Code §1910.65(b). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of six equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparable #2 and the board of review's comparables #1 and #3, due to substantial differences from the subject in dwelling size, age, and/or inground swimming pool amenity.

The Board finds the best evidence of assessment equity to be appellants' comparables #1 and #3 and the board of review's comparable #2, which are more similar to the subject in dwelling size, age, location, and most features, although two homes lack central air conditioning and fireplace amenities that are features of the subject and lack updates/remodeling like the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. Moreover, one home lacks finished basement area that is a feature of the subject but has two garages unlike the subject, suggesting adjustments to this comparable would be needed to make it more equivalent to the subject.

These comparables have improvement assessments ranging from \$142,320 to \$229,830 or from \$34.87 to \$62.45 per square foot of living area. The subject's improvement assessment of \$255,030 or \$64.35 per square foot of living area falls above the range established by the best comparables in this record and is excessive. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellants 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

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: February 18, 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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