



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

APPELLANT: Richard Evans
DOCKET NO.: 23-05935.001-R-1
PARCEL NO.: 07-23-307-027

The parties of record before the Property Tax Appeal Board are Richard Evans, 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 **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: \$47,570
IMPR.: \$163,020
TOTAL: \$210,590

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 11, 2023 for a hearing at the DuPage Center in Wheaton pursuant to prior written notice dated April 10, 2025. Appearing was Richard Evans, the appellant, and on behalf of the DuPage County Board of Review was Donald Whistler, Member, along with the board of review's witness, Paul DeMoon, Deputy Assessor for Naperville Township.

Findings of Fact

The subject property consists of a 2-story dwelling of frame and brick exterior construction with 3,390 square feet of living area. The dwelling was constructed in approximately 1988 and is 35 years old. Features of the home include an unfinished basement, 3-bathrooms, central air conditioning, one fireplace and a 613 square foot 3-car garage. The property has an approximately 10,284 square foot site and is located in Naperville, Naperville Township, DuPage County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on nine equity comparables located in the same assessment neighborhood code and within ¼ of a mile from the subject. The comparables are improved with 2-story dwellings of frame or frame and brick exterior construction ranging in size from 3,303 to 3,645 square feet of living area. The homes range in age from 31 to 38 years old. Each comparable has a basement, one of which has finished area. Each dwelling has 3-bathrooms, central air conditioning, one fireplace and either a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$133,080 to \$173,040 or from \$40.29 to \$47.54 per square foot of living area.

In written comments and oral testimony Mr. Evans argued the board of review submitted comparable properties with dissimilar locations on a cul-de-sac, in close proximity to a park or lake and/or located near green grass retention. To support this argument, the appellant submitted photographs. The appellant submitted printouts from an online real estate website along with an assessment analysis and comments for comparable properties which were not submitted to the Property Tax Appeal Board.¹

The appellant testified the subject property has not changed in over 30 years; and that 99% of the neighborhood properties had an increase of 7% from 2022 to 2023 while the subject property received an increase of approximately 10%. In written comments, Mr. Evans' asserted the assessor's office is targeting senior property owners with "hyper aggressive" assessment increases. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$156,688 or \$46.22 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$210,590. The subject has an improvement assessment of \$163,020 or \$48.09 per square foot of living area.

In response to the appellant's testimony, Mr. DeMoon testified that 2023 is a new quadrennial assessment year in which all parcels are "brought up to a current market value" and then an additional 7% is added to that current market value for the 2023 tax year. Because the subject property had received a reduction in 2019, this resulted in a higher percentage increase relative to other properties in the subject's neighborhood.

In support of its contention of the correct assessment, the board of review submitted information on nine equity comparables located in the same assessment neighborhood code and within 0.45 of a mile from the subject property. The comparables are improved with 2-story dwellings of frame and brick exterior construction ranging in size from 3,342 to 3,421 square feet of living area. The homes were built from 1988 to 1993. Each comparable has an unfinished basement, 2½ or 3-bathrooms, central air conditioning and one fireplace. Eight dwellings have a garage ranging in size from 436 to 738 square feet of building area. The comparables have improvement assessments ranging from \$162,830 to \$165,930 or from \$48.32 to \$49.11 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

¹ The appellant appears to rebut comparable properties submitted by the board of review in the subject's appeal at the local level.

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.

Initially, the Board finds the appellant's appeal is based on inequity of the assessment for the subject's improvement. As a result, the Board gives no weight to the appellant's argument that the improvement assessment of comparable dwellings are higher given sites with a cul-de-sac, park, lake or a green grass retention area location.

The parties submitted 18 equity comparables for the Board's consideration which are all very similar to the subject in location, age, dwelling size and other features. Nevertheless, the Board gives less weight to appellant comparables #1, #3, #4, #5, #7, #8 and #9 along with board of review comparables #1, #2, #3, #6, #8 and #9 which are least similar to the subject in dwelling size, bathroom count, finished basement area and/or lack a garage.

The Board finds the best evidence of assessment equity to be appellant comparables #2 and #6 as well as board of review comparables #4, #5 and #7 which are most similar to the subject in location, age, dwelling size, unfinished basement, bathroom count and other features. However, four of these best comparables have a larger basement area suggesting a downward adjustment is needed for this difference from the subject and four comparables have a smaller garage size, when compared to the subject, suggesting an upward adjustment is needed to account for this difference. These best comparables have improvement assessments ranging from \$157,580 to \$164,140 or from \$47.18 to \$48.91 per square foot of living area. The subject's improvement assessment of \$163,020 or \$48.09 per square foot of living area falls within 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 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which, appears to exist on the basis of the evidence in this record.

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: _____

August 19, 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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