



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

APPELLANT: Enrique & Lori Mesa
DOCKET NO.: 23-05940.001-R-1
PARCEL NO.: 05-11-211-037

The parties of record before the Property Tax Appeal Board are Enrique and Lori Mesa, the appellants, 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: \$93,380
IMPR.: \$473,120
TOTAL: \$566,500

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 2.5-story dwelling of masonry exterior construction containing 6,598 square feet of living area. The dwelling was constructed in 1997 and is approximately 26 years old. Features of the home include a 2,958 square foot basement with 2,219 square feet of finished area, central air conditioning, five fireplaces, five full bathrooms, two half bathrooms, and a garage with 776 square feet of building area. The home also has an elevator.¹ The property has an 18,867 square foot site located in Glen Ellyn, Milton Township, DuPage County.

The appellants contend inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables improved with 1.5-story or 2-story dwellings of masonry exterior construction that

¹ The board of review indicated in its grid analysis that the subject has an elevator, which was not refuted by the appellants in rebuttal.

range in size from 6,533 to 8,499 square feet of living area. The homes were built from 1994 to 2009. Each comparable has a basement with finished area, central air conditioning, four or seven fireplaces, five or six full bathrooms, one or two half bathrooms, and a garage ranging in size from 917 to 1,266 square feet of building area.² The comparables are located from approximately six to eight blocks from the subject property. The comparables have improvement assessments ranging from \$402,660 to \$490,080 or from \$57.66 to \$62.99 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$445,620 or \$67.54 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 \$566,500. The subject property has an improvement assessment of \$473,120 or \$71.71 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 improved with two-story dwellings of frame, masonry or frame and masonry exterior construction that range in size from 5,904 to 6,163 square feet of living area. The homes were built from 1993 to 2001. Each comparable has a basement with finished area, central air conditioning, one to three fireplaces, 4½ to 6 bathrooms, and a garage ranging in size from 730 to 817 square feet of building area. Comparable #3 also has an inground swimming pool. The comparables are located from approximately .18 to .71 of a mile from the subject property. These properties have improvement assessments ranging from \$424,300 to \$452,410 or from \$71.87 to \$74.27 per square foot of living area.

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 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 parties submitted information on six assessment equity comparables similar to the subject property in location to support their respective positions. The Board gives less weight to appellant's comparable #1 due to differences from the subject dwelling in size, being approximately 29% larger than the subject home. The five remaining comparables are relatively similar to the subject dwelling in size, age and features with the exception none have an elevator, as does the subject property, suggesting each comparable would require an upward adjustment to make the property more equivalent to the subject property. Conversely, board of review comparable #3 has an inground swimming pool, a feature the subject does not have, necessitating a downward adjustment to make the comparable more equivalent to the subject for this attribute. These five properties have improvement assessments that range from \$402,660 to \$452,410 or from \$58.07 to \$74.27 per square foot of living area. The subject's improvement assessment of

² The appellants submitted copies of the Milton Township Property Information sheets for the subject property and the comparables from which some of the descriptive information was obtained.

\$473,120 or \$71.71 per square foot of living area falls above the range of the total improvement assessments but within the range on a per square foot of living area basis as established by the best comparables in this record supporting the conclusion the subject dwelling is being equitably assessed after considering the suggested adjustments.

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 all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence in this record.

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: _____

December 17, 2024



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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