



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

APPELLANT: Diana & John Baer
DOCKET NO.: 23-05944.001-R-1
PARCEL NO.: 02-02-309-015

The parties of record before the Property Tax Appeal Board are Diana & John Baer, 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: \$40,240
IMPR.: \$73,850
TOTAL: \$114,090

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 2-story dwelling of frame exterior construction with 1,932 square feet of living area. The dwelling was built in 1960 and is approximately 63 years old. Features of the home include 1.5 bathrooms and a 2-car garage. The property has a 13,181 square foot site and is located in Roselle, Bloomingdale Township, DuPage County.

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 .2 of a mile from the subject. The comparables are improved with 2-story homes of frame exterior construction ranging in size from 1,755 to 2,185 square feet of living area. The dwellings range in age from 65 to 71 years old. Each home has a basement with finished area, central air conditioning, 2 or 3 bathrooms, and a 2-car garage. Two homes each have one or two fireplaces. Comparable #2 has a breezeway and an inground swimming pool. The comparables have

improvement assessments ranging from \$57,700 to \$66,280 or from \$30.33 to \$35.01 per square foot of living area. Based on this evidence the appellants requested a reduction in the subject's improvement assessment to \$59,760.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$114,090. The subject property has an improvement assessment of \$73,850 or \$38.22 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on eight equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of mixed exterior construction ranging in size from 1,702 to 2,588 square feet of living area. The dwellings were built from 1949 to 1968 and range in age from 55 to 74 years old. Two homes each have a fireplace. Each home has central air conditioning, from 1 to 3 bathrooms, and a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$71,740 to \$95,710 or from \$36.45 to \$44.37 per square foot of living area.

The board of review submitted a letter from the township assessor summarizing both parties' comparables. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants argued board of review's comparables have superior features compared to the subject. The appellants asserted they obtained an estimate to install central air conditioning for a cost of \$20,000 approximately seven years ago. The appellants argued the lack of central air conditioning adversely impacts the market value of their home.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of eleven equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables, which each have a basement with finished area which is not a feature of the subject. Moreover, the appellants' comparable #2 has an inground swimming pool unlike the subject and the appellant's comparable #3 is a much larger home than the subject. The Board gives less weight to the board of review's comparables #1, #2, #3, and #5, which are substantially larger homes than the subject.

The Board finds the best evidence of assessment equity to be the board of review's comparables #4, #6, #7, and #8, which are more similar to the subject in dwelling size, age, location, and features. These comparables have improvement assessments that range from \$71,740 to \$81,960

or from \$39.37 to \$44.387 per square foot of living area. The subject's improvement assessment of \$73,850 or \$38.22 per square foot of living area falls within the range established by the best comparables in terms of total improvement assessment and below the range on a per square foot basis. The subject's assessment is well supported when compared to the board of review's comparable #7 that is the most similar to the subject in age, design, dwelling size, bathroom count, and garage size, but has central air conditioning unlike the subject and would be expected to have a slightly higher improvement assessment.

Based on this record, and after considering appropriate adjustments to the best comparables for differences from the subject, 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

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: _____

March 18, 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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