



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

APPELLANT: Paul & Debra Matker
DOCKET NO.: 23-05949.001-R-1
PARCEL NO.: 05-26-402-008

The parties of record before the Property Tax Appeal Board are Paul and Debra Matker, 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: \$50,540
IMPR.: \$198,250
TOTAL: \$248,790

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 one-story, ranch style, dwelling of brick exterior construction containing 3,527 square feet of living area. The dwelling was constructed in 1972 and is approximately 51 years old. Features of the home include a partial basement with finished area, central air conditioning, two fireplaces, and a garage with 814 square feet of building area.¹ The property has a 65,033 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 five assessment

¹ The Milton Township Property Information sheet for the subject submitted by the appellants describes the subject as having an 814 square foot garage. In its grid analysis the board of review indicated the subject had a garage with 1,582 square feet of building area but submitted no documentation to support this size. Based on this record the Board finds the subject property has a garage with 814 square feet of building area.

equity comparables improved with one-story dwellings of masonry, frame, or brick exterior construction that range in size from 2,016 to 2,851 square feet of living area. The homes were built from 1953 to 1961 and range in age from 63 to 70 years old.² Each comparable has a basement with finished area, central air conditioning, and a garage ranging in size from 624 to 1,218 square feet of building area. The comparables have 1 to 3 full bathrooms and comparables #3 and #5 have an additional ½ bathroom. The comparables are located from next door to the subject to approximately 1.1 miles from the subject property. These properties have improvement assessments ranging from \$98,140 to \$140,060 or from \$37.73 to \$54.93 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$180,000 or \$51.03 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 \$248,790. The subject property has an improvement assessment of \$198,250 or \$56.21 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four assessment equity comparables improved with ranch style dwellings of masonry or frame and masonry exterior construction that range in size from 3,298 to 3,963 square feet of living area. The homes were built from 1954 to 1959. Each comparable has a basement with two having finished area, central air conditioning, one to three fireplaces, and 2½ or 3½ bathrooms. Each comparable has an attached garage ranging in size from 483 to 805 square feet of building area and comparables #2 and #3 have additional detached garages with 871 and 784 square feet of building area, respectively. Comparables #1 and #3 have inground swimming pools.³ The comparables are located from approximately .20 to .56 of a mile from the subject property. Their improvement assessments range from \$211,810 to \$255,030 or from \$62.45 to \$65.66 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 nine assessment equity comparables relatively similar to the subject in location and style to support their respective positions. The Board gives less weight to the appellants comparables due to differences from the subject dwelling in size, being from approximately 19% to 43% smaller than the subject home. The Board finds the best

² The appellants submitted copies of the Milton Township Property Information sheets for the subject property and their comparables from which the year of construction and ages were obtained and calculated.

³ The board of review submitted copies of the property record cards for its comparables from which some of the additionally descriptive information not included on the board of review grid analysis was obtained.

evidence of assessment equity to be the board of review comparables, which are more similar to the subject in dwelling size than are the comparables submitted by the appellants. Each of the board of review comparables is older than the subject dwelling, suggesting upward adjustments for age may be appropriate. The comparables have varying degrees of similarity to the subject in features such as the number of bathrooms, basement finish, number of fireplaces, garage area, and/or inground swimming pools, which would require positive or negative adjustments to make these properties more equivalent to the subject property. Nevertheless, these comparables have improvement assessments ranging from \$211,810 to \$255,030 or from \$62.45 to \$65.66 per square foot of living area. The subject's improvement assessment of \$198,250 or \$56.21 per square foot of living area falls below the range established by the best comparables in this record, which appears justified when considering the adjustments to these comparables to make them more equivalent to the subject property. 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Paul & Debra Matker
620 Butterfield Rd.
Glen Ellyn, IL 60137

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187