



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

APPELLANTS: Alfred & Patricia Knuth
DOCKET NO.: 23-05968.001-R-1
PARCEL NO.: 06-25-203-012

The parties of record before the Property Tax Appeal Board are Alfred & Patricia Knuth, 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: \$45,180
IMPR.: \$173,820
TOTAL: \$219,000

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 two-story dwelling of frame and brick exterior construction with 3,076 square feet of living area. The dwelling was constructed in 1967 and is approximately 56 years old. Features of the home include a basement with finished area, central air conditioning, three full baths, one half bath, two fireplaces and a two-car tandem garage containing 1,012 square feet of building area. The property has a 22,185 square foot site that backs to Rt. 88 and is located in Oak Brook, York Township, DuPage County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables that are located within two blocks of the subject property. The comparables have sites that range in size from 22,128 to 28,080 square feet of land area. The comparables are improved with two-story dwellings of brick and frame exterior construction ranging in size from 3,303 to 4,682 square feet of living area. The dwellings are from 55 to 59 years old. Each comparable has a basement

with finished area, central air conditioning, two or three full baths, one or two half baths, one or three fireplaces and a two-car garage. The comparables have land assessments that range from \$28,660 to \$76,170 or from \$1.10 to \$3.17 per square foot of land area and improvement assessments that range from \$149,230 to \$234,910 or from \$31.87 to \$68.36 per square foot of living area.

The appellants also provided a memorandum addressed to the DuPage County Board of Review, along with documents identified as Exhibits A through D. In the memorandum, the appellants contended that Exhibit A is a letter written by a neighbor that expounded on the fact that the road noise, and visible cars and trucks were detrimental factors for buyers walking away from a deal on the purchase of their home; Exhibit B is an aerial view of the subject property depicting the location in relation to the 294 South on ramp; Exhibit C contains actual photos which illustrate visibility of cars and trucks; and Exhibit D is a copy of the sound study results illustrating high decibel readings, on average above OSHA standards.

Based on this evidence, the appellants requested a reduction in the subject's land assessment to \$28,500 or \$1.28 per square foot of land area and a reduction in the subject's improvement assessment to \$166,856 or \$54.24 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 \$219,000. The subject property has a land assessment of \$45,180 or \$2.04 per square foot of land area and an improvement assessment of \$173,820 or \$56.51 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum prepared by the Judy Woldman, Deputy Assessor York Township Assessor's Office, as well as two separate grid analyses with information on the subject, the appellants' comparables and the township assessor's comparables, along with property record cards for the subject and both parties' comparables. The property record cards for the appellants' comparables disclosed the garages range in size from 549 to 763 square feet of building area and the appellants' comparable #3 has an 800 square foot inground swimming pool. Woldman, critiqued the differences between the subject the appellants' four comparables noting the appellants' comparables #1 and #2 back to the 294 tollway. Wolman submitted a map depicting the locations of the subject and both parties' comparables in relation to Rt. 88 and the 294 tollway.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on seven equity comparables that have the same assessment neighborhood code as the subject and are located within .53 of a mile from the subject property, where comparables #6 and #7 are reported to be adjacent to the 294 tollway and Rt. 88. The comparables have sites that range in size from 21,782 to 26,581 square feet of land area. The comparables area improved with two-story or split-level dwellings of frame and brick or stone exterior construction ranging in size from 2,052 to 4,607 square feet of living area. The dwellings were built from 1964 to 1977. The comparables each have a basement, five of which have finished area. Each comparable has central air conditioning, two to four full baths, one to three fireplaces and a garage ranging in size from 506 to 1,428 square feet of building area. Four comparables also have either one or three half baths. The comparables have land assessments that range from \$59,070 to \$72,120 or \$2.71 and \$2.72 per square foot of land area and

improvement assessments that range from \$171,660 to \$346,790 or from \$70.86 to \$83.66 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants reiterated that two of the appellants' comparables that are located blocks away from the subject have land assessments that are approximately 40% lower than the subject property. Additionally, these two comparables are approximately 10% larger in site size when compared to the subject. The appellants requested a reduction in the subject's land assessment due to the devaluation of the subject property due to road noise.

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.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 eleven comparable properties for the Board's consideration.

With respect to the land assessment, the Board has given less weight to the appellants' comparables #3 and #4, as well as board of review comparables #1 through #5, as these comparables do not have a busy street influence, like the subject. The Board finds the best evidence of assessment equity to be the appellants' comparables #1 and #2, along with board of review comparables #6 and #7 which have busy street influences like the subject, as they either back to Rt. 88 or the 294 tollway. These four comparables are similar to the subject in location and site size and have land assessments that range from \$28,660 to \$67,560 or \$1.10 and \$2.71 per square foot of land area. The subject has a land assessment of \$45,180 or \$2.04 per square foot of land area, which falls within the range established by the best comparables in the record. Therefore, based on this evidence, the Board finds a reduction in the subject's land assessment is not warranted.

With respect to the subject's improvement assessment, the Board has given less weight to the appellants' comparables #1, #2 and #3, as well as board of review comparables #6 and #7 which differ from the subject dwelling in size and/or are a dissimilar split-level design. Additionally, the appellants' comparable #3 has an inground swimming pool, unlike the subject. The Board finds the best evidence of assessment equity to be the appellants' comparable #4, along with board of review comparables #1 through #5, which are relatively similar to the subject in location, dwelling size, design, age and some features. However, the Board finds these six comparables do not have the busy street influence like the subject, suggesting downward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments that range from \$156,310 to \$231,390 or from \$47.32 to \$81.10 per square foot of living area. The subject's improvement assessment of \$173,820 or \$56.51 per square foot of living area falls within the range established

by the best comparables in this record. Based on this record and after considering 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

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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