



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

APPELLANT: Laura Wernimont
DOCKET NO.: 24-04425.001-R-1
PARCEL NO.: 09-05-417-012

The parties of record before the Property Tax Appeal Board are Laura Wernimont, the appellant, by attorney Brianna L. Golan, of Golan Christie Taglia LLP in Chicago; 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: \$52,204
IMPR.: \$65,899
TOTAL: \$118,103

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 2024 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 1-story dwelling of brick exterior construction with 1,172 square feet of living area. The dwelling was constructed in 1957. Features of the home include a basement with finished area, central air conditioning, and a 400 square foot garage.¹ The property has a 7,281 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales located from 312 feet to 2.4 miles from the subject. The parcels range in size from 7,260 to 13,680 square feet of land area and are improved with 1-story homes ranging in size from 1,036 to 1,590 square feet of living area. The

¹ The Board finds the best evidence of the subject's features is found in its property record card presented by the board of review, which was not refuted by the appellant.

homes were built from 1950 to 1958. Each home has a basement, one of which has finished area, and a garage ranging in size from 308 to 560 square feet of building area.² Two homes have central air conditioning. The comparables sold from August 2022 to May 2024 for prices ranging from \$200,000 to \$399,000 or from \$173.91 to \$294.25 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$118,103. The subject's assessment reflects a market value of \$354,344 or \$302.34 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.³

In support of its contention of the correct assessment the board of review submitted information on six comparable sales located within 0.85 of a mile from the subject. The parcels range in size from 7,260 to 9,240 square feet of land area and are improved with 1-story homes ranging in size from 960 to 1,236 square feet of living area. The dwellings were built from 1952 to 1958. Each home has a basement, four of which have finished area, central air conditioning, and a garage ranging in size from 338 to 672 square feet of building area. The comparables sold from July 2022 to July 2024 for prices ranging from \$354,750 to \$635,081 or from \$313.94 to \$545.13 per square foot of living area, including land.

The board of review submitted a brief from the township assessor's office contending that the board of review's comparables bracket the subject in dwelling size, age, bathroom count, garage size, and lot size, but the subject's assessment reflects a lower per square foot market value than these comparables. Based on this evidence, the board of review requested the subject's assessment be sustained.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of twelve comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #3 and the board of review's comparable #6, due to substantial differences from the subject in dwelling size, and to the appellant's comparable #1, which is located more than two miles from the subject. The Board gives less weight to the appellant's comparable #2 and the board of review's comparable #1, which sold in 2022, less proximate in time to the assessment date than the other sales in this record. The Board also gives

² The Board finds the best evidence of these comparables' features is found in their property record cards presented by the board of review, which were not refuted by the appellant.

³ Section 1910.50(c)(1) of the Board's procedural rules provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code § 1910.50(c)(1). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2024.

less weight to the board of review's comparable #3, which sold for considerably more than the other sales in this record, suggesting this sale may be an outlier.

The Board finds the best evidence of market value to be the appellant's comparables #4, #5, and #6 and the board of review's comparables #2, #4, and #5, which sold more proximate in time to the assessment date and are more similar to the subject in dwelling size, age, location, site size, and some features. Five of these comparables lack finished basement area and three of these comparables lack central air conditioning, both features of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$245,000 to \$485,000 or from \$232.89 to \$392.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$354,344 or \$302.34 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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 23, 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

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