



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

APPELLANT: Viviana & Juan Garcia
DOCKET NO.: 24-04528.001-R-1
PARCEL NO.: 09-18-111-022

The parties of record before the Property Tax Appeal Board are Viviana & Juan Garcia, the appellants, by attorney Michael R. Davies, of Ryan Law, PLLC 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: \$76,636
IMPR.: \$49,103
TOTAL: \$125,739

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 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 2-story dwelling of frame exterior construction with 1,280 square feet of living area. The dwelling was constructed in 1932 and is approximately 92 years old. Features of the home include a basement and a 400 square foot garage. The property has a 30,600 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellants contend overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of these arguments the appellants submitted information on three comparable properties located within .43 of a mile from the subject. The comparables have sites ranging in size from 18,797 to 21,028 square feet of land area and are improved with 1-story or 1.5-story dwellings of brick or frame exterior construction ranging in size from 960 to 1,408 square feet of living area. The dwellings are 65 to 72 years old. Each comparable has a

basement and a garage ranging in size from 300 to 1,026 square feet of building area. Comparable #2 has central air conditioning. The comparables sold from April 2023 to February 2024 for prices ranging from \$270,000 to \$383,000 or from \$258.06 to \$281.25 per square foot of living area, including land. The comparables have improvement assessments ranging from \$60,677 to \$72,317 or from \$45.33 to \$63.21 per square foot of living area. Based on this evidence the appellants 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 \$125,739. The subject's assessment reflects a market value of \$377,255 or \$294.73 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.¹ The subject has an improvement assessment of \$49,103 or \$38.36 per square foot of living area.

In response to the appeal the board of review submitted evidence disclosing the appellants' comparables differ in story height. In addition, two comparables have finished basement area that was not disclosed by the appellants.

In support of its contention of the correct assessment the board of review submitted information on seven comparable properties located within .58 of a mile from the subject. The comparables have sites ranging in size from 7,427 to 64,350 square feet of land area and are improved with 2-story dwellings of frame exterior construction ranging in size from 1,484 to 2,222 square feet of living area. The dwellings were constructed from 1928 to 1967 with basements, two of which have finished area. Four comparables have central air conditioning; three comparables each have one fireplace; and five comparables each have a garage ranging in size from 440 to 596 square feet of building area. Four comparables (#4 through #7) sold from March 2021 to January 2024 for prices ranging from \$475,000 to \$680,000 or from \$287.27 to \$394.88 per square foot of living area, including land. The comparables have improvement assessments ranging from \$35,473 to \$139,630 or from \$23.90 to \$72.27 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

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

The parties submitted seven comparable sales to support their respective positions before the Board. The Board gives less weight to appellants' comparable sale #3 as well as the board of review comparable sales due to significant differences from the subject in dwelling size and/or

¹ Procedural rule Sec. 1910.50(c)(1) 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). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

having a sale date that occurred less proximate in time to the assessment date at issue than the other comparables in the record.

The Board finds the best evidence of market value to be appellants' comparable sales #1 and #2 which sold proximate in time to the assessment date at issue. Although these comparables differ in story height, these two comparables are most similar to the subject in location and dwelling size. However, adjustments would have to be considered for differences in site size, design/story height, age and features when compared to the subject. These comparables sold in December 2023 and February 2024 for prices of \$360,000 and \$383,000 or \$258.06 and \$272.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$377,255 or \$294.73 per square foot of living area, including land, which is bracketed by the best two comparables on overall market value but higher on a price per square foot basis. The higher overall price per square foot is logical due to subject's larger site size and considering economies of scale due to subject's smaller dwelling size. Based on this evidence and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified.

The appellants also argued assessment inequity as an alternative 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 justified.

The record contains ten assessment equity comparables for the Board's consideration. The Board gave less weight to the appellants' comparable #3 as well as the board of review comparables due to differences in dwelling size when compared to the subject.

Although these comparables differ in story height, the Board finds the best evidence of improvement assessment equity to be appellants' comparables #1 and #2 which are most similar to the subject in location and dwelling size. However, adjustments would have to be considered for differences in design/story height, age and features when compared to the subject. They have improvement assessments of \$63,821 and \$72,317 or \$45.33 and \$51.84 per square foot of living area. The subject property has an improvement assessment of \$49,103 or \$38.36 per square foot of living area, which falls below the two best assessment comparables contained in the record. After considering adjustments to the best comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's assessment is 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

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 17, 2026



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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