



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

APPELLANT: Kelly Glisan  
DOCKET NO.: 15-05166.001-R-1  
PARCEL NO.: 10-05-203-002

The parties of record before the Property Tax Appeal Board are Kelly Glisan, the appellant; 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:** \$20,790  
**IMPR.:** \$36,940  
**TOTAL:** \$57,730

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 2015 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 one-story dwelling of frame exterior construction with 1,080 square feet of living area. The dwelling was constructed in 1962. Features of the home include a basement, central air conditioning, a fireplace and a 448 square foot garage. The property has a 16,700 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of the overvaluation argument, the appellant submitted three comparable sales located within two miles from the subject property. The comparables consist of one-story, 1.5 story and part-one and part-two story dwellings<sup>1</sup> that were constructed in 1930 or 1955. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 1,200 to 1,655 square feet of

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<sup>1</sup> The Board finds the best evidence of dwelling design to be the board of review's property record cards as it has a schematic diagram of the dwellings.

living area and are situated on sites that contain from 13,125 to 36,000 square feet of land area. The comparables sold from January 2013 to August 2014 for prices ranging from \$80,000 to \$113,000 or from \$48.34 to \$94.17 per square foot of living area including land. Based on this evidence, the appellant requested the total assessment be reduced to \$47,610.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$57,730. The subject's assessment reflects an estimated market value of \$173,363 or \$160.52 per square foot of living area including land when applying DuPage County's 2015 three-year average median level of assessment of 33.30% as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code §1910.50(c)(1).

In support of the subject's assessment, the board of review submitted information on three sales comparables. The comparables consist of one-story dwellings that were constructed from 1957 to 1961. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 1,256 to 1,584 square feet of living area and are situated on sites that contain from 12,525 square feet of land area to 2.94 acres of land area. The comparables sold from February 2014 to June 2015 for prices ranging from \$187,000 to \$250,000 or from \$148.89 to \$157.83 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant submitted a rebuttal critiquing the board of review's evidence.

### **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 parties submitted six comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables due to their dissimilar dwelling design and/ or older sale dates. Comparables #1 and #3 sold in 2013, which is dated and less indicative of market value as of the subject's January 1, 2015, assessment date. The Board finds the best evidence of market value in the record to be the board of review's comparables. These comparables are similar in age, design, exterior construction and other features. These comparables sold for prices ranging from \$187,000 to \$250,000 or from \$148.89 to \$157.83 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$173,363 or \$160.52 per square foot of living area including land which falls below the range established by the best sales comparables in this record on a total market value basis and slightly above the range on a per square foot basis. Based on this record the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment is not justified.



the session of the Board of Review at which assessments for the subsequent year 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 the subsequent year 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.

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.