



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

APPELLANT: Terry & Margaret Pierce  
DOCKET NO.: 16-06408.001-R-1  
PARCEL NO.: 05-20-304-027

The parties of record before the Property Tax Appeal Board are Terry & Margaret Pierce, 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:** \$36,720  
**IMPR.:** \$79,930  
**TOTAL:** \$116,650

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 2016 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 split-level dwelling of frame exterior construction with 1,704 square feet of living area. The dwelling was constructed in 1971 and is approximately 46 years old. Features of the home include an unfinished basement,<sup>1</sup> central air conditioning, a fireplace and a garage with 600 square feet of building area. The property has a 14,876 square foot site and is located in Wheaton, Milton Township, DuPage County.

Margaret and Terry Pierce appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument, the appellants submitted a grid analysis containing information on four comparable sales located within 1 mile of the

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<sup>1</sup> The appellants' grid analysis depicts the subject as having no basement while the board of review claims that the subject dwelling has a 1,704 square foot basement with 902 square feet of finished area as per the subject's property record card. The appellants testified at the hearing before the Property Tax Appeal Board that the subject dwelling has a basement but that it's unfinished which was not contested or disputed by the board of review.

subject property and each being is a different assessment neighborhood code that the subject property.<sup>2</sup> The comparable properties have sites ranging in size from 7,225 to 8,636 square feet of land area which have each been improved with split-level dwellings of frame or brick and frame exterior construction built between 1957 and 2006. The dwellings range in size from 1,716 to 1,929 square feet of living area. Two comparables each have an unfinished basement; each comparable has central air conditioning and a garage with either 420 or 600 square feet of building area; and three homes have a fireplace. The comparables sold from April 2016 to May 2017 for prices ranging from \$277,500 to \$345,000 or from \$153.57 to \$201.05 per square foot of living area, including land. The appellants provided the Multiple Listing Service (MLS) sheets associated with the sales of three of the four comparables. The appellants also submitted color photos of the exterior of their home depicting that the home suffers from some maintenance issues.

Mr. and Mrs. Pierce testified before the Property Tax Appeal Board that the subject property is situated on a long narrow lot which prevents them from making any additions to the home as some of their neighbors have done. They also testified about the need for the fireplace to be repaired in addition to drainage issues on the side of their home which causes reoccurring flooding in their back yard as well as occasional water in their basement.

Based on this evidence and argument, the appellants requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$116,650. The subject's assessment reflects a market value of \$350,406 or \$205.64 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for DuPage County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located within .35 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables have parcels ranging in size from 9,061 to 11,053 square feet of land area and are improved with split-level dwellings with frame or frame and masonry exterior construction that range in size from 1,308 to 1,596 square feet of living area. The dwellings were built from 1958 to 1968. Each home has a basement with finished area, central air conditioning, and a 1-car or a 2-car garage. Two dwellings have a fireplace. The comparables sold from November 2013 to June 2016 for prices ranging from \$280,000 to \$350,000 or from \$209.90 to \$229.74 per square foot of living area, including land. The board of review also provided a map depicting the location of comparables submitted by both parties in relation to the subject property; color photographs of the exterior of the subject property taken by an assessing official; copies of property record cards for the

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<sup>2</sup> The appellants' grid analysis depicts each comparable as having the same assessment neighborhood code as the subject. The information provided by the board of review depicts the appellants' comparables each being located over one mile and in different neighborhood codes than the subject which was not contested or refuted by the appellants. The Board finds the information submitted by the board of review which includes a map identifying each of the parties' comparables in relation to the subject to be more reliable.

comparables submitted by the parties; and a narrative prepared by Milton Township assessing official critiquing appellant's comparables.

The board of review called Milton Township Deputy Assessor, Luke Weisbrock, as its witness. Weisbrock testified that he personally visited this home and took the pictures of the exterior of the home and documented that the subject does indeed suffer from some maintenance issues which was taken into account in determining the subject's assessment. Weisbrock testified that the appellants' comparables are each located one mile or farther from the subject and in different assessment neighborhood codes where the land values are generally assessed lower than those in the subject's assessment neighborhood code. Based on this evidence and testimony, the board of review requested the assessment be sustained.

### **Conclusion of Law**

The appellants contend 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 Board finds the parties submitted a total of eight comparable sales in support of their respective positions before the Property Tax Appeal Board. The Board gives less weight to appellants' comparables based on their locations being one mile or more in distance from the subject and in different assessment neighborhood codes than the subject property. The Board gave less weight to board of review comparables #1 and #2 based on their sale dates occurring in 2013 and 2014 which is too remote in time from the January 1, 2016 assessment date at issue and, therefore, less likely to be indicative of the subject's market value as of the assessment date than other sales in the record.

The Board finds the best evidence of market value to be board of review comparables #3 and #4 which are similar to the subject in location, design, and most features. However, each of these two comparables is older in age, smaller in dwelling size, and has a smaller lot size relative to the subject requiring upward adjustments in order to make them more equivalent to the subject property. These comparables sold in June 2016 and July 2015 for prices of \$287,000 and \$334,500 or for \$219.42 and \$229.74 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$350,406 or \$205.64 per square foot of living area, including land, which is bracketed by the two best comparables in the record on a per square foot of living area, land included, basis. The subject's higher overall market value as reflected by its assessment appears to be supported given the subject's newer age, larger dwelling size, and larger lot size relative to the two best comparables in this record. Based on this record and after considering adjustments to the comparables for differences from the subject, the Board finds that the appellants did not establish by a preponderance of the evidence that the subject property is overvalued and, therefore, no reduction is warranted.

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: June 21, 2022



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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