



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

APPELLANT: Matthew Ludington  
DOCKET NO.: 16-06724.001-R-1  
PARCEL NO.: 05-11-401-007

The parties of record before the Property Tax Appeal Board are Matthew Ludington, the appellant, by attorney Terrence J. Benshoof, of Calabrese Associates, P.C. in Warrenville; 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:** \$55,510  
**IMPR.:** \$213,910  
**TOTAL:** \$269,420

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 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 two-story single-family dwelling of frame and masonry exterior construction containing 3,749 square feet of living area.<sup>1</sup> The dwelling was constructed in 1926. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 2-car garage. The property has a 9,282-square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

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<sup>1</sup> The appellant's grid analysis depicts the subject's dwelling containing 3,448 square feet of living area, which differs from the 3,749 square feet of living area as depicted on the property record card submitted by the board of review. The appellant did not dispute this descriptive data in his rebuttal filing. The Board finds the best evidence of dwelling size is the subject's property record card which depicts a schematic diagram and measurements of the dwelling.

The appellant contends overvaluation and inequity in assessment with regard to the improvement as bases of the appeal. In support of these arguments, the appellant submitted a grid analysis of eight comparable properties located within the same assessment neighborhood code as assigned to the subject by the local assessor. The properties are improved with two-story single-family dwellings ranging in size from 2,952 to 3,949 square feet of living area. The homes were built from 1906 to 1992. The comparables each feature a basement with four having finished areas; each home also has central air conditioning and a 2-car or a 3-car garage; five homes each have a fireplace. The sales of the comparables occurred from April 2013 to January 2016 for prices ranging from \$540,000 to \$856,000 or from \$174.05 to \$236.86 per square foot of living area, including land. The properties have improvement assessments ranging from \$124,550 to \$235,670 or from \$41.06 to \$67.60 per square foot of living area. The appellant also submitted photographs of the subject and the eight comparable properties.

Based on this evidence, the appellant requested that the total assessment be reduced to \$234,000, which would reflect an estimated market value of \$702,070 or \$187.27 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$269,420. The subject's assessment reflects an approximate market value of \$809,312 or \$215.87 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. The subject has an improvement assessment of \$213,910 or \$57.06 per square foot of living area.

In support of its contention of the correct assessment on the overvaluation argument, the board of review submitted information on seven comparable sales (two of which were also submitted by the appellant) located within .58 of a mile of the subject and in the same assessment neighborhood code as assigned by the local assessor to the subject property. The board of review's comparables #1 and #6 are the same properties as the appellant's comparables #1 and #6.<sup>2</sup> The properties are improved with two-story frame or frame and masonry dwellings that range in size from 3,321 to 4,235 square feet of living area. The dwellings were constructed from 1907 to 1985. The comparables each feature a basement with six having finished areas; each home also has central air conditioning; one, two or four fireplaces; and a garage ranging in size from 420 to 572 square feet of building area. The sales of the comparables occurred from January 2013 to January 2016 for prices ranging from \$832,500 to \$1,210,000 or from \$220.45 to \$325.44 per square foot of living area, including land.

In support of the subject's improvement assessment, the board of review submitted information on five equity comparables located within .42 of a mile of the subject and in the same assessment neighborhood code as assigned by the local assessor to the subject property. The properties are improved with two-story frame or frame and masonry dwellings that range in size from 3,280 to 4,056 square feet of living area. The dwellings were constructed from 1906 to 1926. The

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<sup>2</sup> The appellant's grid analysis depicts the parties' common comparable #6 sold in February 2014 for \$771,500. However, the property record card as well as the MLS sheet submitted by the appellant in rebuttal indicates that this property sold again in January 2016 for \$890,000. The Board will consider the second sale in its analysis due to this sale being most proximate in time to the subject's January 1, 2016 assessment date at issue.

comparables each feature an unfinished basement, central air conditioning, and a 2-car garage. Four homes have either one or two fireplaces. The comparables have improvement assessments ranging from \$206,040 to \$247,820 or from \$59.37 to \$67.63 per square foot of living area.

The board of review submission also included a narrative critiquing the appellant's comparables, photographs and property record cards for the subject and each of the parties' comparables, and a copy of the Illinois Real Estate Transfer Declaration (PTAX-203) form for one of the appellant's comparables.

Based on this evidence, the board of review requested that the subject's assessment be confirmed.

In rebuttal, the appellant submitted copies of Multiple Listing Service (MLS) sheets associated with the sales of each of the board of review's market value comparables. The appellant did not submit the MLS sheets for his own comparables, other than the parties' common comparable #6.

### **Conclusion of Law**

The appellant contends in part that 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 a total of thirteen comparable sales which includes the parties' two common comparables to support their respective positions before the Property Tax Appeal Board. These properties were similar to the subject property in location, design, construction, dwelling size and most features. The Board gave less weight to the appellant's comparable sales #4, #5, #7 and #8, along with board of review comparable sales #3, #4, #5 and #7, based on these properties' sale dates in 2013 or 2014 being too remote in time and thus less likely to be indicative of subject's market value as of January 1, 2016 assessment date at issue. The Board also gave less weight to appellant's comparables #2 and #3, along with board of review comparable #2 due to their significantly newer ages of construction when compared to the subject.

The Board finds the best evidence of the subject's approximate market value to be the parties' common comparables #1 and #6. These two properties are most similar to the subject in location, age, design, construction, size, and most features. These most similar comparables also each sold in January 2016, which is most proximate in time to the subject's assessment date at issue. These properties sold for \$856,000 and \$890,000 or for \$220.45 and \$267.99 per square foot of living area, including land, respectively. However, these two dwellings each have a finished basement, unlike the subject, which requires a downward adjustment to these comparables to make them more equivalent to the subject. The subject's assessment reflects a market value of \$809,312 or \$215.87 per square foot of living area, land included. After considering adjustments to the comparables for differences in some features such as finished

basements, the Board finds that the subject's market value as reflected by its assessment is supported by the most similar comparable sales in this record. Therefore, the Board finds that based on this evidence, the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and no reduction in the subject's assessment is warranted.

The taxpayer also contends assessment inequity as a 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of thirteen equity comparables with varying degrees of similarity to the subject property in location, design, dwelling size, and most features. The Board gave less weight to appellant's comparables #2 and #3 due to their ages of construction being in 1992 and 1976, respectively, and much newer than that of the subject dwelling which was built in 1926. The Board finds the best evidence of assessment equity to be the parties' remaining eleven comparables. These comparables have improvement assessments ranging from \$139,110 to \$247,820 or from \$45.12 to \$67.63 per square foot of living area. The subject's improvement assessment of \$213,910 or \$57.06 per square foot of living area falls within the range established by the best equity comparables in this record. After considering necessary adjustments to the comparables for differences in some features when compared to the subject, the Board finds that the appellant did not demonstrate by clear and convincing evidence that the subject is inequitably assessed. Therefore, the Board finds that the subject's improvement assessment is supported, and no reduction in the subject's improvement assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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: May 26, 2020



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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