



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

APPELLANT: Reuben Taylor  
DOCKET NO.: 17-05637.001-R-1  
PARCEL NO.: 05-14-401-011

The parties of record before the Property Tax Appeal Board are Reuben Taylor, the appellant, by attorney Jerrold H. Mayster, of Mayster & Chaimson, Ltd 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:** \$64,330  
**IMPR.:** \$174,710  
**TOTAL:** \$239,040

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 2017 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 dwelling of frame and masonry construction with 2,663 square feet of living area.<sup>1</sup> The dwelling was constructed in 1929. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and a 504 square foot two-car garage. The property has a 15,506 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$570,000 as of January 1, 2015. The appraiser developed the sales comparison approach to value utilizing six comparable sales located within .37 of a mile from the subject. The comparables are

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<sup>1</sup> The parties reported a different size for the subject property. The Board finds this discrepancy will not affect the decision herein. The Board will use 2,663 square feet of living area for its analysis.

described as Colonial, Cape Cod or Georgian style dwellings that range in size from 2,322 to 2,896 square feet of living area. The dwellings were built from 1946 to 1978 and have other features with varying degrees of similarity to the subject. The comparables sold from February to July 2014 for prices ranging from \$458,000 to \$775,000 or from \$178.77 to \$270.75 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 \$239,040. The subject's assessment reflects a market value of \$717,192 or \$269.32 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for DuPage County of 33.33% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, the board of review noted the effective date of the appellant's appraisal is January 1, 2015 which is two years prior to the assessment date at issue of January 1, 2017. In addition, the township assessor on behalf of the board of review submitted property record cards and a detailed spreadsheet of the appellant's comparables utilized in the appraisal. The assessor also noted differences in location, style, age and features between the subject and the appellant's appraisal comparables.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on seven comparable sales located within .67 of a mile from the subject. The comparables are situated on sites ranging in size from 7,396 to 16,276 and improved with two-story dwellings ranging in size from 2,435 to 3,080 square feet of living area. The dwellings were constructed from 1913 to 1949. The comparables each have a basement with finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 400 to 624 square feet of building area. The comparables sold from June 2015 to July 2017 for prices ranging from \$697,000 to \$912,500 or from \$274.70 to \$321.44 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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.

As an initial matter regarding the appellant's appraisal, the Board gave little weight to the value conclusion in the appellant's appraisal dated January 1, 2015 which is 24 months prior to the January 1, 2017 assessment date and less probative of the subject's market value as of the assessment date at issue. Likewise, the Board gave less weight to the sales used in the appraisal as they occurred from February to July 2014 which are dated and less likely to be indicative of market value as of the subject's January 1, 2017 assessment date. Lastly, the appraiser utilized comparable sales that were dissimilar in age when compared to the subject when other more

recent sales similar in age were provided by the board of review. For these reasons, the Board gave little weight to the final opinion of value found within the appraisal report.

The Board gave reduced weight to board of review comparables #1, #2 and #3 due to their 2015 sales dates which are dated and less likely to be reflective of market value as of the January 1, 2017 assessment date at issue. The Board also gave less weight to board of review comparable #4 as it is a newer dwelling when compared to the subject.

The Board finds the best evidence of market value to be the remaining board of review comparable sales which were more similar to the subject in age and had sale dates more proximate to the assessment date of January 1, 2017. The board of review comparable sales occurred from April 2016 to July 2017 for prices ranging from \$697,000 to \$745,000 or from \$286.24 to \$299.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$689,366 or \$258.87 per square foot of living area, including land, which falls below the range established by the best comparable sales in the record. Based on this evidence the Board finds the subject's estimated market value as reflected by its assessment is well supported and 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: July 21, 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

AGENCY

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