



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

APPELLANT: Helen Verdun  
DOCKET NO.: 17-05724.001-R-1  
PARCEL NO.: 01-14-115-009

The parties of record before the Property Tax Appeal Board are Helen Verdun, the appellant, by attorney George J. Relias, of Relias Law Group, 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:** \$34,780  
**IMPR.:** \$120,710  
**TOTAL:** \$155,490

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 3,227 square feet of living area. The dwelling was constructed in 2005. Features of the home include an unfinished basement, central air conditioning, a fireplace and a three-car garage with 737 square feet of building area. The property has a 16,817 square foot site and is located in Bartlett, Wayne Township, DuPage County.

The parties appeared before the Property Tax Appeal Board on May 26, 2021 via video conferencing technology using the Webex virtual platform pursuant to prior written notice dated March 18, 2021. Upon inquiry at the commencement of the virtual hearing, neither party posed any objection to use of this virtual hearing format. Appearing virtually on behalf of the appellant was its attorney, George J. Relias, and appearing virtually on behalf of the DuPage County Board

of Review was Matthew Rasche, board of review member, along with his witness appearing virtually, Brian Dixon, Deputy Assessor in Wayne Township.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a grid analysis consisting of six comparable sales. At the hearing, Attorney Relias summarized the grid data to the appellant's appeal. The appellant reported that these comparables are located in the same neighborhood as the subject property. Five of the comparables have site sizes ranging from 14,239.76 to 43,814.10 square feet of land area. The appellant reported that the comparables were improved with two-story single family dwellings of frame, brick or frame and masonry exterior construction that range in size from 3,002 to 3,306 square feet of living area. The comparables were built from 1966 to 2005. Each comparable has a basement with two comparables having finished area. The comparables have central air conditioning, one or two fireplaces and a two-car or three-car garage ranging in size from 506 to 897 square feet of building area.<sup>1</sup> The comparables sold from May to October 2016 for prices ranging from \$320,000 to \$390,000 or from \$104.47 to \$120.03 per square foot of living area, land included. The appellant requested that the assessment be reduced to \$120,680 reflecting a market value of approximately \$362,076 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 \$155,490. The subject's assessment reflects a market value of \$466,517 or \$144.57 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.

The board of review submitted the "Assessor's Notes for Hearing," along with additional data. The assessor asserted that the comparables submitted by the appellant are not similar to the subject and are not located in comparable neighborhoods. Moreover, all but one comparable is over one mile from the subject and three comparables are over two miles from the subject. Appellant's comparables #1 through #3 are much older homes and comparables #1 and #6 are not in the Village of Bartlett, they are in unincorporated neighborhoods. The assessor also disclosed that the appellant's comparable #3 is a one-story dwelling.

In support of its contention of the correct assessment the board of review through the township assessor submitted a grid analysis on the appellant's comparables along with a grid analysis on six additional comparable sales, maps depicting the locations of the comparables, property record cards, PTAX-203 Illinois Real Estate Transfer Declarations for both parties comparables and a property record card of the subject property. The board of review called Brian Dixon, as its witness. Dixon testified that five of the board of review comparables are located in the subject's neighborhood and one comparable is in an adjacent neighborhood. Five of the comparables have site sizes ranging from 11,251 to 13,672 square feet of land area. The comparables were improved with two-story single family dwellings of vinyl siding with brick trim or brick front exterior construction that range in size from 2,884 to 3,706 square feet of living area. The comparables were built from 2002 to 2008. Each comparable has a basement with three comparables having finished area. The comparables have central air conditioning, five

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<sup>1</sup> The descriptive information of the appellant's comparables was derived from the grid analysis from the township assessor submitted by the board of review.

comparables have a fireplace and each comparable has a two-car or three-car garage ranging in size from 460 to 750 square feet of building area. The comparables sold from April 2015 to January 2017 for prices ranging from \$443,000 to \$525,000 or from \$140.19 to \$153.61 per square foot of living area. Based on the evidence submitted, the board of review requested that the assessment be confirmed.

### **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 12 comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables based on their location, and/or age, and/or design when compared to the subject. The Board gave less weight to the board of review comparables #1 and #5 as these comparables sold in August and April 2015, respectively, which are dated and less likely to be indicative of fair market value as of the subject's January 1, 2017 assessment date. Furthermore, board of review comparable #1 is located outside of the subject's neighborhood. The Board gave less weight to the board of review comparable #6 based on its larger dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the board of review comparable sales #2, #3 and #4. These comparables are similar to the subject in location, age dwelling size and most features. These comparables sold proximate to the January 1, 2017 assessment date for prices ranging from \$458,000 to \$463,000 or from \$142.55 to \$152.31 per square foot of living area, including land. The subject's assessment reflects a market value of \$466,517 or \$144.57 per square foot of living area, including land, which is above the range on a total market value basis, which is supported by the subject's larger site size, and within the range established by the best comparable sales in this record on a per square foot basis. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported. Based on this evidence the Board finds 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



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: December 21, 2021



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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