



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

APPELLANT: Benjamin Eddy  
DOCKET NO.: 19-01010.001-R-1  
PARCEL NO.: 05-09-316-009

The parties of record before the Property Tax Appeal Board are Benjamin Eddy, 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 a reduction 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:** \$64,130  
**IMPR.:** \$183,295  
**TOTAL:** \$247,425

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 2019 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 2-story single-family dwelling of frame construction with 3,362 square feet of living area. The dwelling was constructed in 1912 and is approximately 107 years old. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a garage containing 432 square feet of building area. The property has a 20,701 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellant, Benjamin Eddy, appeared before the Property Tax Appeal Board contending overvaluation and inequity in assessment with regard to the improvement as the bases of the appeal. In support of the assessment inequity argument, the appellant submitted a grid analysis containing descriptive information on four equity comparables located within .75 or a mile from the subject and in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story single-family dwellings that range in size from 3,124 to 3,880 square feet of living area. The dwellings are of frame exterior construction and were built

from 1872 to 1917. Features of the homes include partial or full unfinished basements, one to three fireplaces, and garage ranging in size from 400 to 716 square feet of building area. Two comparables feature central air conditioning. The comparables have improvement assessments ranging from \$147,810 to \$183,540 or from \$47.30 to \$49.14 per square foot of living area. Comparables #1 and #2 also contained sales data having sold in June 2016 and February 2018 for prices of \$575,000 and \$740,000 or for \$148.00 and \$202.40 per square foot of living area, land included, respectively.

In support of the overvaluation argument, the appellant submitted a grid analysis containing information on three comparable sales located within 1.25 miles from the subject with two properties being located in the same assessment neighborhood code as the subject property. The comparables are improved with 1.5-story or 2-story single-family dwellings that range in size from 3,072 to 3,902 square feet of living area. The dwellings are of frame or frame and masonry exterior construction that were built from 1887 to 1971. Features include full or partial basements with one comparable having a finished area. Other features include central air conditioning, one or two fireplaces, and a garage ranging in size from 460 to 844 square feet of building area. These properties have sites ranging in size from 13,794 to 23,061 square feet of land area. The comparables sold from April to November 2019 for prices ranging from \$450,000 to \$756,500 or from \$146.48 to \$214.48 per square foot of living area, including land.

Mr. Eddy testified that his is a very old home with a “dilapidated” garage, crumbling driveway, old plumbing, poor insulation, and old electrical wiring. The appellant contended that his comparables are more similar to the subject property than are the board of review comparables which are substantially newer homes. On cross examination, the appellant testified that he constructed a 118-square foot additional “mud room” in the back of the house and refurbished the kitchen. He took out the permit in 2018 for this project but did not complete the work until approximately six months ago. Based on this evidence and testimony, the appellant requested a reduction in the subject’s improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$269,560. The subject's assessment reflects a market value of \$817,096 or \$243.04 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for DuPage County of 32.99% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$205,430 or \$61.10 per square foot of living area.

In support of the uniformity argument, the board of review submitted through the township assessor information on six equity comparables located within .45 of a mile from the subject and in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story single-family dwellings of frame exterior construction that range in size from 3,271 to 3,581 square feet of living area. The dwellings were built from 1887 to 1998. Each home features a basement, two with finished area. Each home also features central air conditioning and one or two fireplaces. Five comparables feature a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$226,230 to \$262,070 or from \$67.00 to \$73.18 per square foot of living area. Comparable #5 also contained sales data having sold in June 2016 for a price of \$834,000 or \$254.04 per square foot of living area, land included.

In support of the overvaluation argument, the board of review submitted a sales grid analysis containing information on three comparable sales located within .46 of a mile from the subject and in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story or 2.5-story single-family dwellings that range in size from 3,069 to 3,264 square feet of living area. The dwellings are of frame or frame and masonry exterior construction that were built from 1907 to 1998. Features include partially finished basements, central air conditioning, one or two fireplaces, and a garage ranging in size from 460 to 912 square feet of building area. These properties have sites ranging in size from 10,012 to 17,247 square feet of land area. The comparables sold from April 2017 to August 2018 for prices ranging from \$795,000 to \$920,000 or from \$243.57 to \$299.77 per square foot of living area, including land.

Representing the board of review was board member Charles Van Slyke Jr. Mr. Van Slyke called Milton Township Deputy Assessor Luke Wiesbrock as a witness to testify regarding the evidence he prepared on behalf of the board of review. Mr. Wiesbrock testified regarding the board of review equity and sales comparables and their similarities to the subject. With regard to appellant's comparable sale #1, it was not considered by the assessing officials due to this sale occurring late in year 2019 and it was not available to be used in their sales ratio studies for the 2019 tax year.

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

### **Conclusion of Law**

The appellant contends in part 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 met this burden of proof and a reduction in the subject's assessment is warranted on the grounds of overvaluation.

The parties submitted a total of nine comparables containing sale data in support of their respective positions before the Property Tax Appeal Board. The Board gave less weight to the appellant's equity comparable #1 (which contains sales data), along with board of review comparable sales #1 and #3, and board of review equity comparable #5 (which also contains sales data), based on these sales occurring in 2016 and 2017 which is less proximate in time from the January 1, 2019 assessment date in question and less likely to reflect the subject's market value as of the lien date at issue than the remaining sales in this record. The Board also gave less weight to appellant's comparable sale #3 based on its significantly larger dwelling size and newer age relative to the subject dwelling. Lastly, the Board gave less weight to board of review comparable sale #2 based on its significantly newer age relative to the subject dwelling, and appellant's comparable #2 based on its 1.5-story design, dissimilar to the subject's 2-story dwelling, as well as based on its location being in excess of one mile in distance from the subject and in a different neighborhood code than the subject property.

On this record, the Board finds the best evidence of market value to be appellant's comparable sales #1 and appellant's equity comparable #2 (which contains sale data). These two comparables are most similar to the subject in location, design, dwelling size, age and features. These two most similar comparables in the record sold in February 2018 and November 2019 for prices of \$740,000 and \$756,500 or for \$202.40 and \$214.48 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$817,096 or \$243.04 per square foot of living area, including land, which is above the two best comparable sales in this record both on a total market value basis and on a per square foot of living area, including land, basis. Based on this evidence, and after considering adjustments to the comparables for differences from the subject, the Board finds that the appellant demonstrated by a preponderance of the evidence that the subject property is overvalued and, therefore, a reduction in the subject's assessment is warranted on the basis of overvaluation.

The taxpayer also argued assessment inequity as an alternative 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 record contains ten assessment equity comparables for the Board's consideration. After considering the assessment reduction granted to the subject property based on market value consideration, the Board finds the subject property is equitably assessed. Therefore, no further reduction in the subject's assessment is warranted based on the principles of uniformity.

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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