



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

APPELLANT: Eileen P. & Kelly Marino  
DOCKET NO.: 19-03528.001-R-1  
PARCEL NO.: 01-15-100-013

The parties of record before the Property Tax Appeal Board are Eileen P. & Kelly Marino, 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 **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:** \$ 55,810  
**IMPR.:** \$130,860  
**TOTAL:** \$186,670

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 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 two-story single-family dwelling of wood and stone trim exterior construction with 4,063 square feet of living area. The dwelling was constructed in 2002. Features of the home include an unfinished full basement, central air conditioning, two fireplaces, an attached three-car garage containing 988 square feet of building area and a swimming pool. The property has a 111,374 square foot or 2.56-acre site and is located in Bartlett, Wayne Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal.<sup>1</sup> In support of this argument, the appellants submitted an appraisal prepared by Lisa Majeske using fee simple property rights for use in a property tax appeal. The appraiser, using the sales comparison approach to value, estimated the subject property had a market value of \$560,000 as of February 3, 2020.

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<sup>1</sup> While the appellants marked both "comparable sales" and "recent appraisal" as the bases of the appeal on the petition, the Board finds the only sales data presented by the appellants is within the appraisal.

The appraiser reported the subject dwelling to have an effective age of 5 years, to be in good condition with good appeal and marketability.

In the sales comparison approach, Majeske used six comparable sales located from .01 to .98 of a mile from the subject. The parcels range in size from 17,170 to 109,920 square feet of land area with residential views. The parcels have each been improved with a two-story brick dwelling ranging in age from 16 to 51 years old. The subject and all comparables are noted to be in average condition. The dwellings range in size from 3,731 to 4,698 square feet of living area. Each dwelling has a full basement, five of which have finished areas. The homes have central air conditioning and from a two-car to a four-car garage. The subject and comparable sale #3 each have a swimming pool. The subject and each comparable has average upgrades. The sales occurred from September 2017 to December 2019 for prices ranging from \$475,000 to \$580,111 or from \$118.69 to \$140.00 per square foot of living area, including land.

Next, Majeske adjusted the comparables for differences from the subject to arrive at adjusted prices ranging from \$499,640 to \$589,000. Based these sales, the appraiser arrived at an estimated value for the subject of \$560,000 as of February 3, 2020.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$198,330. The subject's assessment reflects a market value of \$601,182 or \$147.97 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.

In response to the appellants' evidence, the board of review argued that the valuation date of the appraisal is thirteen months after the assessment date at issue of January 1, 2019. In addition, a memorandum prepared by the Wayne Township Assessor's Office set forth the following specific criticisms of the appellants' appraisal report: appraisal sale #1, while next to the subject, is a substantially older dwelling where the previous owner of that home was murdered; appraisal sales #3, #4 and #5 are "located in a neighborhood in which we believe the market values have suffered due to its proximity to the intersection of (State Highway) Route 59 and Army Trail Road"; dwellings are "a few hundred feet from these roads, which have extremely heavy traffic"; and finally, appraisal sale #3 backs to commercial properties. An aerial photograph in the submission depicts appraisal sales #3, #4 and #5 set back among trees with the two referenced roads intersecting to the west/southwest of these properties forming an "L" shape.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on seven comparable sales, where board of review comparables #1 and #2 are the same properties as appraisal sales #2 and #6, respectively, but where the board of review utilized a January 2015 sale for comparable #2/appraisal sale #6.<sup>2</sup> In further support of the data, copies of applicable property record cards, transfer declarations and an aerial map were provided. The comparables are located from .22 of a mile to 1.39-miles from the subject and

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<sup>2</sup> The applicable property record card depicts a December 2019 sale price of \$560,000 with a Docket Number 19-118275 for appraisal sale #6/board of review comparable sale #2, despite the 2015 sale price of \$500,000 in the board of review's grid analysis and submission of the 2015 sale transfer declaration.

have parcels ranging in size from 26,475 to 47,153 square feet of land area. Each property has been improved with a two-story dwelling of brick or frame exterior construction ranging in age from 16 to 35 years old. The homes range in size from 2,891 to 4,576 square feet of living area. Each home has a basement, five of which have finished areas and two of which are also walkout-style. Features include central air conditioning, one to three fireplaces and a two-car to a three-car garage ranging in size from 594 to 1,159 square feet of building area. Comparable #5 has a swimming pool and is adjacent to a golf course while comparable #3 has a lake view. The comparables sold from January 2015 to November 2019 for prices ranging from \$500,000 to \$735,000 or from \$137.43 to \$186.79 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 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellants provided an appraisal of the subject and the board of review provided a total of seven comparable sales, two of which are the same properties in the appraisal report, although one depicts the previous 2015 purchase price, to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to the reported 2015 sale price of board of review comparable #2 given the data contained within the applicable property record card (see Footnote #2). The Board has given reduced weight to board of review comparables #3 through #7 due to the lack of proximity to the subject, significant differences in dwelling size, walkout basement feature, and/or location either with a lake view or a golf course view when compared to the subject property. In addition, in light of the entire recent sales evidence in the record, the Board finds that board of review comparable #5 appears to reflect a high-end outlier.

On this record, the Board finds the best evidence of market value to be the appraisal submitted by the appellants which appears to be a credible and logical report with reasoned adjustments for differences when compared to the subject, particularly where the board of review presented two of the same comparable sales in support of its assessment of the property, despite the presentation of a dated sale price for board of review sale #2/appraisal sale #6. Furthermore, the Board finds the appraisal to be a valid indication of market value on this record where the board of review criticisms of appraisal sales #3 through #5 are unsupported suppositions set forth by the assessing officials that they "believe" the market values are impacted by a nearby intersection; there was no substantive market value data presented to support this proposition. The Board further finds the aerial photograph of the appraisal comparables, but for appraisal sale #3 that backs to a commercial property, depicts appraisal sales #3 through #5 to be set within a wooded area and a substantial distance away from the roadway intersection referenced. In summary, the Board finds that the appellants' appraisal presents a value opinion of \$560,000 whereas the subject's assessment reflects a market value of \$601,182, including land, which is significantly above the appraised value conclusion in this record. Based on this evidence, the

Board finds a reduction in the subject's assessment approximately commensurate with the appellants' request is warranted.<sup>3</sup>

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<sup>3</sup> The practice of the DuPage County Board of Review is to round assessment figures to the nearest \$10 increment, thus the decision has rounded the appellants' request to the nearest \$10 increment.

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: January 18, 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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