



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

APPELLANT: Michael & Karen Poulos  
DOCKET NO.: 19-07740.001-R-2  
PARCEL NO.: 05-11-200-014

The parties of record before the Property Tax Appeal Board are Michael & Karen Poulos, 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:** \$89,550  
**IMPR.:** \$421,800  
**TOTAL:** \$511,350

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 2-story dwelling of masonry exterior construction with 5,835 square feet of living area. The dwelling was constructed in 2007 and is approximately 13 years old. Features of the home include a basement with finished area, central air conditioning, seven fireplaces,<sup>1</sup> an elevator, a 552 square foot attached garage, and a 345 square foot attached garage. The property has a 20,957 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales, together with listing information for each comparable. The comparables are located from 800 feet to 0.40 of a mile from the subject property and one comparable is located within the same assessment neighborhood code as the

---

<sup>1</sup> The parties differ regarding the number of the subject's fireplaces. The Board finds the best evidence of the number of fireplaces is found in the subject's property record card presented by the board of review.

subject property. The parcels range in size from 14,240 to 23,146 square feet of land area and are improved with 2-story or 2.5-story homes of frame, masonry, or frame and masonry exterior construction ranging in size from 4,656 to 6,598 square feet of living area. The dwellings range in age from 18 to 93 years old, with the oldest home reported to have been renovated in 2007. Each home has a basement with finished area, central air conditioning, three to six fireplaces, and an attached garage ranging in size from 776 to 1,828 square feet of building area. Comparable #1 has an elevator<sup>2</sup> and comparable #2 has an inground swimming pool. The comparables sold from June 2017 to December 2018 for prices ranging from \$1,215,000 to \$1,624,364 or from \$224.31 to \$265.72 per square foot of living area, including land.

The appellants also submitted a grid analysis and listing information relating to the board of review's comparables and a brief arguing the board of review's comparables are not similar to the subject property. The appellants assert that the board of review's comparable #1 is new construction; the board of review's comparables #2, #3, and #6 are not located in the subject's neighborhood, and the board of review's comparable #4 is a much larger and "unique lot that abuts a Forest Preserve". The appellants further argued that the board of review's comparable #5 sold in April 2016.

Based on this evidence, the appellants requested a reduction in the subject's assessment to \$490,000, which would reflect a market value of \$1,470,147 or \$251.95 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 \$605,610. The subject's assessment reflects a market value of \$1,835,738 or \$314.61 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 support of its contention of the correct assessment the board of review submitted information on six comparable sales. The comparables are located from 0.13 of a mile to 1.55 miles from the subject property and two comparables are located within the same assessment neighborhood code as the subject property. The parcels range in size from 10,723 to 29,863 square feet of land area and are improved with 2-story or 2.5-story homes of frame or frame and masonry exterior construction ranging in size from 4,336 to 4,956 square feet of living area. The dwellings were built from 1994 to 2017. Each home has a basement with finished area, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 286 to 1,072 square feet of building area. Comparable #2 also has a 560 square foot detached garage and comparable #4 has a sport court. The comparables sold from July 2016 to August 2018 for prices ranging from \$1,500,000 to \$2,140,000 or from \$322.10 to \$493.54 square feet of living area, including land.

The board of review submitted a grid analysis, property record cards, and other information relating to the appellants' comparables. The board of review also submitted a brief asserting that the appellants' comparable #1 had recent renovations, as shown by a permit history spreadsheet presented by the board of review disclosing permits issued in October 2018 for an elevator, a

---

<sup>2</sup> Additional information regarding the appellants' comparables not reported by the appellants is found in the property record cards for these comparables presented by the board of review.

single story addition, and an inground pool and a master bathroom remodel. The board of review argued that the appellants' comparable #3 was built in 1927 and remains an older home than the subject despite recent renovations, as shown by its historic property record card data presented by the board of review. The board of review further argued that the appellants' comparable #4 was a "Bad Trustee Sale", as shown by a Real Estate Transfer Declaration, which disclosed the property was advertised for sale and was not a sale between related persons.

Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants argued that the appellants' comparable #1 and the subject both have an elevator as a common feature. The appellants asserted that the appellants' comparable #3 is located on the same street as the subject and where homes of various ages have been constructed. The appellants contended that the 2007 renovations to this property make it comparable to the subject. The appellants further stated that several comparable sales are located within the subject's assessment neighborhood, making it unnecessary to look outside this neighborhood for comparable sales.

### **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 record contains a total of ten comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparable #2 and the board of review's comparables #1, #2, #4, and #5, due to their sale dates more remote in time from the January 1, 2019 assessment date. The Board gives less weight to the appellants' comparable #3 and the board of review's comparable #6, due to significant differences from the subject in dwelling size. The Board gives less weight to the board of review's comparable #3, which is located more than one mile from the subject property.

The Board finds the best evidence of market value to be the appellants' comparables #1 and #4, which are relatively similar to the subject in dwelling size, age, location, and features. These most similar comparables sold in March and June 2018 for prices of \$1,480,000 and \$1,624,364 or \$224.31 and \$265.72 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$1,835,738 or \$314.61 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence the Board finds a 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: 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Michael & Karen Poulos  
772 N Park Blvd  
Glen Ellyn, IL 60137

COUNTY

DuPage County Board of Review  
DuPage Center  
421 N. County Farm Road  
Wheaton, IL 60187