



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

APPELLANT: Kelli Homes  
DOCKET NO.: 19-08092.001-R-1  
PARCEL NO.: 05-15-413-012

The parties of record before the Property Tax Appeal Board are Kelli Homes, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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:** \$27,120  
**IMPR.:** \$94,760  
**TOTAL:** \$121,880

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 split-level dwelling of frame and masonry exterior construction with 1,420 square feet of above grade living area. The dwelling was constructed in 1977. Features of the home include a basement with finished area, central air conditioning and a 420 square foot garage. The property has an approximately 7,465 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 information on four comparable sales located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 6,019 to 10,329 square feet of land area and are improved with split-level dwellings of frame or frame and masonry exterior construction that range in size from 1,368 to 1,660 square feet of above grade living area. The dwellings were built from 1952 to 1978. Each comparable has a

basement with finished area, central air conditioning and a garage ranging in size from 308 to 484 square feet of building area. The properties sold from April 2017 to March 2019 for prices ranging from \$334,000 to \$385,000 or from \$201.20 to \$244.88 per square foot of above grade living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$107,909 which reflects a market value of \$323,759 or \$228.00 per square foot of above grade living area, land included, when applying 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 \$121,880. The subject's assessment reflects a market value of \$369,445 or \$260.17 per square foot of above grade 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 seven comparable sales located within 0.86 of a mile from the subject and in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 6,790 to 12,771 square feet of land area and are improved with split-level dwellings of frame, masonry or frame and masonry exterior construction that range in size from 1,160 to 1,594 square feet of above grade living area. The homes were built from 1958 to 1978. Each comparable has a basement with finished area, central air conditioning and a garage ranging in size from 399 to 480 square feet of building area. Two comparables each have one fireplace. The properties sold from August 2017 to June 2019 for prices ranging from \$315,000 to \$440,000 or from \$271.21 to \$289.25 per square foot of above grade living area, land included.

The board of review also submitted written comments indicating the appellant's comparable sales were acceptable and a map depicting the proximity of the subject to each of the parties' comparables. Based on this evidence, the board of review requested the subject's 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 11 comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #4 along with board of review comparables #1, #4, #5 and #6 which differ from the subject in site size and/or sold in 2017, less proximate in time to the January 1, 2019 assessment date. The Board gives less weight to the board of review comparable #2 which has a substantially smaller dwelling size when compared to the subject and other comparables in the record.

The Board finds the best evidence of market value to be appellant comparables #1 and #3 and board of review comparables #3 and #7 which sold proximate in time to the assessment date at issue and are more similar to the subject in location, design, site size, dwelling size and other features. These comparables sold from May 2018 to March 2019 for prices ranging from \$335,000 to \$385,000 or from \$241.53 to \$289.25 per square foot of above grade living area, including land. The subject's assessment reflects a market value of \$369,445 or \$260.17 per square foot of above grade living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds 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.

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Chairman



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Member



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Member



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Member



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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 19, 2022



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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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