



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

APPELLANT: Mark Grego  
DOCKET NO.: 19-08319.001-R-1  
PARCEL NO.: 05-27-304-024

The parties of record before the Property Tax Appeal Board are Mark Grego, 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 **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:** \$30,290  
**IMPR.:** \$92,160  
**TOTAL:** \$122,450

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.<sup>1</sup>

**Findings of Fact**

The subject property consists of a split-level single-family dwelling of frame and masonry exterior construction with 1,362 square feet of above-grade living area. The dwelling was constructed in 1971. Features of the home include a lower level with 1,022 square feet of finished area, central air conditioning, a fireplace and a two-car attached garage containing 510 square feet of building area. The property has a 10,049 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal and included a three-page brief contesting the methodology used in arriving at the assessed value of the subject property. The appellant acknowledges that for purposes of developing assessments, the assessing officials utilize a sales ratio study based on the last 3-year period of 2016, 2017 and 2018. The appellant

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<sup>1</sup> See letter of the Property Tax Appeal Board dated December 15, 2022 addressing standing of the appellant Mark Grego based upon additional pleadings found in the record. That ruling is incorporated herein as if fully set forth.

asserts that median sales prices were flat in 2018 and yet the subject's assessed valuation increased by 7.1%.

In further support of the appellant's argument about the assessment methodology, he submitted very limited information on 30 comparable sales which were set forth in a list dated 3-3-20. Set forth on the list were the parcel number, address, dwelling size, date of sale and sale price. This data list of 30 properties does not comply with the requirements of Section V of the Residential Appeal petition and the procedural rules requiring many more detailed characteristics of the comparable properties including, but not limited to, age/date of construction, number of bathrooms, basement/lower-level area and whether such area is finished, along with air conditioning, fireplace and/or garage amenities. Looking to the list provided and considering only the dwelling size detail, which was provided, the appellant submitted 10 homes which each contain 1,362 square feet of above-grade living area like the subject. These 10 properties sold from March 2016 to August 2018 for prices ranging from \$310,000 to \$398,000. Using the same methodology employed by the appellant to derive an "average" sales price, these 10 sales sold for a total of \$3,573,900, resulting in an average per property sale price of \$357,390.

As part of the brief, the appellant argues that "all comparable properties that were listed on the Assessor's web site for the past three years should be used." Given the list of 30 properties as were found as "comparable sales" to the subject on the assessor's site, the appellant seeks to have the average sales price of \$321,330 applied to the subject property. The appellant asserted that using the median sales price would result in a similar conclusion.

Without adequate data concerning the 30 comparables, the Property Tax Appeal Board would be unable to perform a meaningful analysis of the similarities and differences between the subject property and all of these 30 properties as compared to the subject. However, as part of the appeal, the appellant included a printout with additional details of 16 of the appellant's 30 comparables which was prepared by the Milton Township Assessor's Office consisting of the sales that occurred in 2017 and 2018. In the brief, the appellant writes, "The Assessor's excuse for not putting the 2016 sales on their report is that they did not have enough rows in their form to do so." Instead of criticizing the assessing officials, the Board takes note that the appellant did not take the opportunity presented with the appeal before the Property Tax Appeal Board to make additional copies of the Section V grid and provide details on those 13 sales that occurred in 2016.

The Board will summarize the 16 detailed properties and analyze the data provided for these properties in this decision. Each of these 16 appellant comparables are located within the same neighborhood code as is assigned to the subject property and within .77 of a mile from the subject. The parcels range in size from 10,019 to 13,398 square feet of land area and are improved with split-level dwellings of frame or frame and masonry exterior construction. The homes were built from 1969 to 1974 and range in size from 1,100 to 1,560 square feet of above-grade living area. The comparables have finished lower-level areas ranging in size from 400 to 1,362 square feet. Features include central air conditioning, one or two fireplaces and a two-car garage ranging in size from 404 to 510 square feet of building area. The comparables sold from February 2017 to September 2018 for prices ranging from \$267,000 to \$398,000 or from \$171.15 to \$302.35 per square foot of living area, including land.

Based on the foregoing evidence and argument, the appellant requested a total assessment of \$107,110 which would reflect a market value of \$321,362 or \$235.95 per square foot of above-grade living area, including land, 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 \$122,450. The subject's assessment reflects a market value of \$371,173 or \$272.52 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 three comparable sales located within .25 of a mile from the subject and with the same neighborhood code as the subject. Board of review comparables #1, #2 and #3 are the same properties as appellant's comparables #4, #6 and #2, respectively. The parcels contain either 10,049 or 10,131 square feet of land area and are improved with split-level dwellings of frame and masonry exterior construction. The homes were built from 1970 to 1972 and each contains 1,100 square feet of above-grade living area. The comparables have finished lower-level areas of either 1,022 or 1,100 square feet. Features include central air conditioning, a fireplace and a two-car garage of 510 square feet of building area. The comparables sold from June to August 2018 for prices ranging from \$360,000 to \$398,000 or from \$264.32 to \$292.22 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

### **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).

Except in counties with more than 200,000 inhabitants that classify property, property is to be valued at 33 1/3% of fair cash value. (35 ILCS 200/9-145(a)). Fair cash value is defined in the Property Tax Code as "[t]he amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50). The Illinois Supreme Court has construed "fair cash value" to mean what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing, and able to buy but not forced so to do. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428 (1970).

The Board finds that the appellant has erroneously argued that given the mass appraisal system utilized by the assessing officials to calculate the subject's 2019 assessment based upon sales occurring from 2016 – 2018 as required by law (35 ILCS 200/1-55), all "comparable sales" that occurred in that timeframe should be considered. The Board finds the appellant's argument to be erroneous and instead, the Board finds that the market value data should depict sales that

occurred most proximate in time to the assessment date and of properties that are most similar to the subject in location, age, size, design, characteristics and other features. Furthermore, the Property Tax Appeal Board finds that the assessment officials are statutorily bound to determine a given property's fair cash value as near as practicable as of the date of January 1 of a given assessment year.

In light of the foregoing principles and case law to weigh the substantive evidence of market value, the Board finds that this argument by the appellant is misplaced as under the assessment/valuation appeal process, the Property Tax Appeal Board is charged with making its determination based ". . . upon equity and the weight of evidence . . ." considering the best, most relevant comparable data in determining the correct assessment of the subject property in light of the evidence contained within the record presented by both parties whether on market value or assessment equity grounds (35 ILCS 200/16-185).

Given the foregoing burden of proof and standards, the Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on grounds of overvaluation.

Having discounted the appellant's mere listing of 30 properties, the Board finds this record contains sufficient data for analysis on 16 properties, as there are three common detailed comparables presented by both parties in this record. The Board has given reduced weight to appellant's comparables #1, #3, #5, #7, #8, #10, #12, #14 and #15 due to their differing dwelling sizes when compared to the subject home which contains 1,362 square feet of above-grade living area.

The Board finds the best evidence of market value to be appellant's comparable sales #2, #4, #6, #9, #11, #13, and #16 along with the board of review comparable sales, three of which are common with the appellant. Each of these seven properties are similar to the subject in location, design, dwelling size, age and most features with the primary difference being in the size of the lower-level finished area. These most similar comparables sold from March 2017 to August 2018 for prices ranging from \$342,000 to \$398,000 or from \$251.10 to \$292.22 per square foot of above-grade living area, including land. Removing both the highest and lowest sales prices from this group of eight properties, results in a slightly tighter range of \$357,000 to \$380,000 or from \$262.11 to \$279.00 per square foot of above-grade living area, including land. The subject's assessment reflects a market value of \$371,173 or \$272.52 per square foot of above-grade living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments for differences between the best comparable sales and the subject property, 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.



Chairman



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 17, 2023



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

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