



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

APPELLANT: K6 LLC Robert Keith  
DOCKET NO.: 19-08412.001-R-1  
PARCEL NO.: 05-09-424-006

The parties of record before the Property Tax Appeal Board are K6 LLC Robert Keith, the appellant, by Greg Earl, Attorney at Law, in Geneva, 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:** \$19,810  
**IMPR.:** \$65,860  
**TOTAL:** \$85,670

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 one-story ranch-style dwelling of masonry exterior construction with 1,106 square feet of living area.<sup>1</sup> The dwelling was constructed in 1926. Features of the home include a full basement with 700 square feet of finished area, central air conditioning and a detached one-car garage containing approximately 246 square feet of building area. The property has an approximately 6,468 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a 22-page appraisal prepared by James Swerdon, a Certified Residential Real Estate Appraiser, who prepared the report for *ad valorem* tax purposes and estimated the subject

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<sup>1</sup> The Board finds the best evidence of dwelling size was presented by the appellant's appraiser who included a detailed schematic of the dwelling to support the size determination. In contrast, the board of review reported a dwelling size of 1,115 square feet with a property record card that lacked any sketch data to support the figure.

property had a market value of \$257,000 using the sales comparison approach to value as of January 1, 2018.<sup>2</sup>

While the dwelling has an actual age of 92 years, Swerdon reported an effective age for the subject of 20 years. Furthermore, the appraiser described the subject dwelling to be in average condition with no signs of deferred maintenance upon inspection of the premises. However, he also stated "the paint on the rear porch and the garage is in very poor condition. There was [sic] also signs of deterioration on the exterior of the rear porch." (Appraisal, p. 7)

Using the sales comparison approach, Swerdon analyzed four comparable sales which were located from .02 to .24 of a mile from the subject. The comparables have sites that range in size from 6,537 to 8,774 square feet of land area and were improved with one-story dwellings of brick exterior construction. The homes range in age from 62 to 92 years old and were described by the appraiser as having the same quality of construction as the subject. The subject's condition was deemed by Swerdon to be average along with comparables #1 and #2 while comparable #3 was deemed good and comparable #4 was deemed to be average+. The homes range in size from 1,109 to 1,313 square feet of living area. Each home features a full basement with finished area. Three of the comparables have central air conditioning and each comparable has either a one-car or a two-car garage. The comparables sold from December 2015 to December 2017 for prices ranging from \$245,000 to \$325,000 or from \$192.31 to \$247.52 per square foot of living area, land included.

The appraiser applied adjustments to the comparables for differences when compared to the subject for location, condition, bathroom count, dwelling size, partial basement finish, lack of air conditioning and/or garage size differences. Through this process, Swerdon opined adjusted sales prices ranging from \$244,000 to \$282,800, including land. As a result, the appraiser arrived at an estimated market value for the subject of \$257,000 or \$232.37 per square foot of living area, based upon the dwelling size of 1,106 square feet of living area, including land, as of January 1, 2018. Based on this evidence, the appellant requested a total assessment reflective of the appraised value conclusion at approximately 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 \$92,360. The subject's assessment reflects a market value of \$279,964 or \$253.13 per square foot of living area, land included, based on a dwelling size of 1,106 square feet and 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 appellant's appraisal, a memorandum from the Milton Township Assessor's Office noted that the appraisal has an opinion of value as of January 1, 2018 for this 2019 tax year appeal. Furthermore, the assessor remarked on each of the sales contained in the appraisal noting the sale #1 lacks air conditioning and was a sale in early 2016; sale #2 has one more bathroom and only a partially finished basement; sale #3 has one more bathroom; and argued

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<sup>2</sup> The copy of the appellant's appraisal report filed with the Property Tax Appeal Board appears to have been photocopied in a manner that cut off the bottom portion of an original report printed on legal-sized paper. The Board finds the majority of the report has been presented for consideration with only a few portions missing.

that sale #4 is "no longer included in the subject's [2019] sales ratio study for the neighborhood" as it sold in 2015.

In support of its contention of the correct assessment, the board of review submitted a spreadsheet prepared by the Milton Township Assessors' Office with information on three comparable sales located from .06 to .24 of a mile from the subject. The comparables have sites that range in size from 6,846 to 7,746 square feet of land area and were improved with one-story dwellings of frame or masonry exterior construction that were built between 1950 and 1955. The homes range in size from 1,026 to 1,157 square feet of living area. Each home features a basement, one of which has finished area. Each dwelling has central air conditioning and a one-car garage. Two comparables each have a fireplace. The comparables sold in June 2016 or June 2018 for prices ranging from \$275,000 to \$324,000 or from \$251.83 to \$280.03 per square foot of living area, land included. Based on this evidence and argument, the board of review requested confirmation of the subject's 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). The Board finds the record evidence supports that a reduction in the subject's assessment is warranted.

The appellant submitted an appraisal of the subject property while the board of review criticized some aspects of the appraisal and submitted three comparable sales to support their respective positions before the Property Tax Appeal Board. Regarding the appellant's appraisal, the Board has given little weight to the value conclusion as of January 1, 2018, which is twelve months prior to the January 1, 2019 assessment date at issue and thus less probative of the subject's market value as of the lien date at issue. Furthermore, the comparable sales considered in the appraisal report sold approximately 13 to 33 months prior to the assessment date of January 1, 2019, and thus were also less likely to be indicative of market value as of the lien date. For these foregoing reasons, the Board has given the appraiser's conclusion of value little weight in the Board's analysis. Instead, the Board will examine the raw sales data provided in the record by both parties.

This record contains a total of six comparable sales. The Board has given reduced weight to appraisal sales #1 and #3 along with board of review comparable sale #3, each of which sold in 2016, dates most remote in time to the valuation date at issue of January 1, 2019.

On this record, the Board finds the best evidence of market value to be appraisal sale #2 along with board of review comparable sales #1 and #2 which are each similar to the subject in location and dwelling size, although downward adjustments would be necessary to these comparables due to the subject's date of construction in 1926 along with adjustments for differences in finished basement area when compared to the subject. These three comparables sold in December 2017 and June 2018 for prices ranging from \$245,000 to \$278,000 or from \$192.31 to \$270.96 per square foot of living area, including land. The subject's assessment

reflects a market value of \$279,964 or \$253.13 per square foot of living area, including land, which is above the three best comparable sales in the record both in terms of overall value and on a per-square-foot basis which cannot be justified considering that these three comparables were built from 1950 to 1956 and the subject was built in 1926. After thoroughly considering the evidence presented by both parties along with necessary adjustments to the best comparable sales in the record when compared to the subject, the Board finds the subject property is overvalued and a reduction in the subject's assessment commensurate with the appellant's request is warranted.<sup>3</sup>

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<sup>3</sup> Recognizing the DuPage County Board of Review practice to round assessments to the nearest tenth, this methodology has been applied to the appellant's assessment request in this appeal.

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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