



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

APPELLANT: Mike Lane  
DOCKET NO.: 19-08857.001-R-1  
PARCEL NO.: 07-25-205-002

The parties of record before the Property Tax Appeal Board are Mike Lane, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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:** \$47,440  
**IMPR.:** \$56,720  
**TOTAL:** \$104,160

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 tri-level dwelling of frame exterior construction with 1,154 square feet of living area. The dwelling was constructed in 1959. Features of the home include a basement with finished area, central air conditioning, a fireplace,<sup>1</sup> and a 2-car garage. The property has a 8,953 square foot site and is located in Naperville, Naperville 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, together with a listing sheet for each comparable sale. The comparables are located within the same assessment neighborhood code as the subject. The parcels range in size from 9,937 to 10,380 square feet of land area and are

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<sup>1</sup> Additional details regarding the subject not reported by the appellant are found in the subject's property record card presented by the board of review.

improved with tri-level dwellings of frame or frame and brick exterior construction<sup>2</sup> ranging in size from 1,104 to 1,254 square feet of living area. The homes were built from 1958 to 1960. Each home has a basement with finished area, with comparable #4 having a part basement part crawl space foundation.<sup>3</sup> Features of the homes also include central air conditioning and a 1-car or a 2-car garage. The comparables sold from February 2017 to October 2018 for prices ranging from \$283,500 to \$310,000 or from \$226.08 to \$264.49 per square foot of living area, including land.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$96,216 which would reflect a market value of \$288,677 or \$250.15 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$104,160. The subject's assessment reflects a market value of \$315,732 or \$273.60 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, together with a map depicting the locations of both parties' comparables in relation to the subject and property record cards for the parties' comparables. The six comparable sales are located within the same assessment neighborhood code as the subject property. The parcels range in size from 8,477 to 15,779 square feet of land area and are improved with tri-level dwellings of brick, frame, or brick and frame exterior construction ranging in size from 1,143 to 1,350 square feet of living area. The homes were built in 1959 or 1960. Each home has a basement with finished area and a 1-car or 2-car garage. Two homes each have a fireplace. The board of review did not report whether these comparables have central air conditioning. The comparables sold from January to November 2018 for prices ranging from \$310,000 to \$380,500 or from \$258.25 to \$284.34 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 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.

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<sup>2</sup> The listing sheets presented by the appellant reported more specifically that these comparables have homes of aluminum siding, vinyl siding, or vinyl siding and brick exterior construction.

<sup>3</sup> The listing sheet for this comparable presented by the appellant describes a part basement part crawl space foundation.

The record contains a total of ten comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #3, which sold less proximate in time to the January 1, 2019 assessment date. The Board gives less weight to the board of review's comparable #5, which is a much larger home than the subject dwelling.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #4 and the board of review's comparables #1 through #4 and #6, which are similar to the subject in dwelling size, age, location, and most features. These most similar comparables sold from February to November 2018 for prices ranging from \$283,500 to \$346,500 or from \$226.08 to \$284.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$315,732 or \$273.60 per square foot of living area, including land, which is within 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 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



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

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