



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

APPELLANT: Edward Lehman  
DOCKET NO.: 19-08867.001-R-1  
PARCEL NO.: 03-25-402-004

The parties of record before the Property Tax Appeal Board are Edward Lehman, 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:** \$40,870  
**IMPR.:** \$51,300  
**TOTAL:** \$92,170

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 brick and frame exterior construction with 1,133 square feet of living area. The dwelling was constructed in 1969 and is approximately 50 years old. Features of the home include a lower level with finished area, central air conditioning, and a 528 square foot garage. The property has a 7,800 square foot site and is located in Elmhurst, Addison 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 property. Each comparable has a 7,800 square foot site improved with a split-level

home of brick and frame exterior construction<sup>1</sup> ranging in size from 1,095 to 1,234 square feet of living area.<sup>2</sup> The dwellings range in age from 49 to 54 years old. Each home has a lower level with finished area, central air conditioning, and a garage ranging in size from 440 to 528 square feet of building area. One home has a fireplace. The comparables sold from July 2017 to October 2019 for prices ranging from \$245,000 to \$279,000 or from \$223.74 to \$227.27 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment to \$85,268 which would reflect a market value of \$255,830 or \$225.80 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 \$92,170. The subject's assessment reflects a market value of \$279,388 or \$246.59 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 6,943 to 9,240 square feet of land area and are improved with split-level homes of brick or brick and frame exterior construction ranging in size from 1,144 to 1,340 square feet of living area. The dwellings were built from 1959 to 1984. Each home has a lower level with finished area and a garage ranging in size from 400 to 672 square feet of building area. Five homes each have central air conditioning. The comparables sold from August 2017 to November 2018 for prices ranging from \$287,500 to \$370,000 or from \$246.27 to \$315.97 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.

The record contains a total of ten comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #3 and #4 and the board of review's comparable #2, which sold less proximate in time to the January 1, 2019 assessment date. The Board gives

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<sup>1</sup> The listing sheets for comparables #1 and #3 presented by the appellant more specifically describe homes of brick and vinyl siding and brick and aluminum siding exterior construction, respectively.

<sup>2</sup> Additional details regarding these comparables not reported by the appellant are found in their property record cards presented by the board of review.

less weight to the board of review's comparables #1 and #6, due to significant differences from the subject in dwelling size or age.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #2 and the board of review's comparables #3, #4, and #5, which are similar to the subject in dwelling size, lot size, age, location, and most features. These most similar comparables sold from April 2018 to October 2019 for prices ranging from \$245,000 to \$350,000 or from \$223.74 to \$297.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$279,388 or \$246.59 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 and after considering appropriate adjustments to the best comparables for differences when compared to 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.



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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