



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

cvAPPELLANT: David Lynam  
DOCKET NO.: 19-08918.001-R-1  
PARCEL NO.: 06-11-213-005

The parties of record before the Property Tax Appeal Board are David Lynam, the appellant, by attorney Terence Nader, of Schoenberg Finkel Beederman Bell Glazer, LLC 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:** \$57,270  
**IMPR.:** \$184,190  
**TOTAL:** \$241,460

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 two-story dwelling of brick and frame exterior construction with 3,074 square feet of living area. The dwelling was constructed in 2002. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a two-car garage. The property has a 6,050 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellant contends overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of the overvaluation argument, the appellant submitted four Multiple Listing Service sheets and a grid analysis for three comparable sales. The Board will analyze the four sales that were submitted by the appellant. One comparable is located in the subject's neighborhood code. The comparables have sites ranging in size from 7,500 to 15,000 square feet of land area. The comparables were improved with 1.5-story or 2-story

dwelling with a combination of frame and masonry exterior construction ranging in size from 2,540 to 3,435 square feet of living area. The dwellings were built from 1928 to 1988. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a two-car or three-car garage.<sup>1</sup> The comparables sold from January to November 2018 for prices ranging from \$530,000 to \$660,000 or from \$192.14 to \$215.07 per square foot of living area, land included.

In support of the assessment inequity claim, the appellant submitted three equity comparables located 0.1 of a mile to 1 mile from the subject property and one comparable is located in the same neighborhood code as the subject. The comparables were improved with two-story dwellings with a combination of frame and masonry exterior construction ranging in size from 2,626 to 3,388 square feet of living area. The dwellings were built from 1951 to 1989. The appellant reported that each comparable has a basement with one comparable having finished area, two comparables have central air conditioning, two comparables have one or two fireplaces and each comparable has a two-car garage. The comparables have improvement assessments ranging from \$118,000 to \$149,730 or from \$44.19 to \$52.22 per square foot of living area. Based on this evidence, the appellant requested the subject's assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$241,460. The subject's assessment reflects a market value of \$731,919 or \$238.10 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. The subject property has an improvement assessment of \$184,190 or \$59.92 per square foot of living area.

In support of its contention of the correct assessment the township assessor through the board of review submitted two grid analysis and some property record cards on eight suggested comparable sales and six suggested equity comparables. The comparable sales were improved with two-story dwellings with a combination of frame and masonry exterior construction and were constructed from 1993 to 2008. Features include a basement, and a two-car or three-car garage. The grid analysis did not disclose features such as central air conditioning, fireplaces, or finished basements. The dwellings range in size from 2,523 to 3,322 square feet of living area and have sites that range in size from 6,425 to 10,500 square feet of land area. The comparables sold from March 2018 to May 2019 for prices ranging from \$675,000 to \$835,000 or from \$242.32 to \$303.81 per square foot of living area, land included.

In support of the contention that the subject property is equitably assessed the township assessor through the board of review submitted information on six equity comparables located in the same neighborhood code as the subject property. The comparables were improved with two-story dwellings with a combination of frame and masonry exterior construction and were built from 1997 to 2003. Each comparable has an unfinished basement, central air conditioning, one fireplace and a two-car garage. The dwellings range in size from 2,852 to 3,348 square foot of living area and have improvement assessments that range from \$172,310 to \$198,790 or from

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<sup>1</sup> Some of the descriptive information of the appellant's comparables were obtained from the grid analysis and property record cards submitted through the assessor by the board of review.

\$58.00 to \$61.54 per square foot of living area. Based on the evidence, the board of review requested that the assessment be confirmed.

### **Conclusion of Law**

The appellant contends in part 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 on this basis.

The parties submitted 12 suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables based on their older age when compared to the subject. The Board gave less weight to the board of review comparables #1 and #2 and #6 based on their smaller dwelling size and/or larger site size when compared to the subject.

The Board finds the best evidence of market value to be the remaining board of review comparable sales. These comparables were similar when compared to the subject in land size, dwelling size, age and some features. These most similar comparables sold for prices ranging from \$745,000 to \$835,000 or from \$242.32 to \$277.30 per square foot of living area, including land. The subject's assessment reflects a market value of \$791,919 or \$238.10 per square foot of living area, including land, which is within the range on an overall market value basis but below the range on a per square foot basis as 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 based on overvaluation.

The taxpayer also contended unequal treatment in the subject's improvement assessment as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 nine equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables based on their older age when compared to the subject. Furthermore, comparables #2 and #3 are located in a different neighborhood code when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables. These comparables are more similar in location, dwelling size, age and some features when compared to the subject property. These comparables had improvement assessments that ranged from \$172,310 to \$198,790 or from \$58.00 to \$61.54 per square foot of living area. The

subject's improvement assessment of \$184,190 or \$59.92 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on this basis.

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:

April 19, 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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