



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

APPELLANT: Alias Mathew  
DOCKET NO.: 20-08238.001-R-1  
PARCEL NO.: 03-14-318-026

The parties of record before the Property Tax Appeal Board are Alias Mathew, 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 **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:** \$27,400  
**IMPR.:** \$55,930  
**TOTAL:** \$83,330

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 2020 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 single-family dwelling of brick exterior construction with 1,524 square feet of living area.<sup>1</sup> The dwelling was constructed in 1956. Features of the home include a lower level that is partially finished, central air conditioning, and one fireplace. The property also has a “three-season” room and a 120 square foot frame shed. The property has a 7,500 square foot site located in Bensenville, 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 improved with split-level dwellings that range in size from 1,152 to 1,945 square feet of living area. The comparables were built from 1957 to 1993 and range in age from 27 to 63 years old. Each comparable has a lower level with finished area, three comparables have central air conditioning, two comparables each have

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<sup>1</sup> The Board finds the best evidence of dwelling size is the copy of the subject’s property record submitted by the board of review that contains a schematic diagram and dimensions of the home.

one fireplace, and each property has a garage ranging in size from 441 to 528 square feet of building area. These properties have sites ranging in size from 7,600 to 12,312 square feet of land area. The comparables have different assessment neighborhood codes than the subject property and are located from three to six blocks from the subject property. The comparables sold from January 2017 to April 2019 for prices ranging from \$214,500 to \$290,000. The appellant indicated that comparable sales #1 and #2 had concessions given at the time of sale reducing the prices to \$212,500 and \$238,625. The prices ranged from \$149.10 to \$184.46 per square foot of living area, including land.

The appellant explained that the subject property was purchased in May 2013 for a price of \$155,000. He also stated the previous owner had converted the one-car attached garage into living area by adding a fireplace and tiled flooring, but the room is cold during the winter and the fireplace is inadequate to heat the room. He stated that at best this can only be considered a "3 seasons' room."

Based on this evidence the appellant requested the subject's total assessment be reduced to \$70,128.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$92,050. The subject's assessment reflects a market value of \$275,599 or \$180.84 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for DuPage County of 33.40% 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 improved with split-level dwellings of frame or frame and brick exterior construction. The comparables were built from 1959 to 1975. Each property has a lower level with finished area, two comparables have central air conditioning, one comparable as one fireplace, and each comparable has a detached garage ranging in size from 493 to 715 square feet of building area. Comparable #1 also has a 636 square foot basement. The comparables have the same assessment neighborhood code as the subject property with sites ranging in size from approximately 7,200 to 20,160 square feet of land area. The comparables sold from November 2017 to June 2018 for prices ranging from \$240,000 to \$339,000 or from \$235.29 to \$246.55 per square foot of living area, including land. The board of review submission also contained a map depicting the location of the comparables submitted by both parties in relation to the subject property. The board of review requested confirmation of the assessment.

The appellant responded in rebuttal arguing that board of review comparables #2 and #3 were significantly smaller than the subject dwelling and that a 1,000 square foot house will always have a higher price per square foot than a 1,500 square foot home. He also contends the information the township assessor has with respect to comparable #1 is incorrect as the home is much bigger with four bedrooms, three bathrooms, a three-car garage and two lots. The appellant contends sale #2 is in better condition, is much smaller in size with an additional full bathroom and a two-car garage. With respect to comparable #3 the appellant asserted this home was remodeled and flipped with an additional two-car garage.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains information on seven comparable sales submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparable sales #1 and #4 and board of review comparables #2 and #3 due to differences from the subject dwelling in size and/or three of the sales did not occur proximate in time to the assessment date at issue. The Board finds the best sales in the record to be appellant's comparables #2 and #3 as well as board of review sale #1. However, each of these comparables has an attached or detached garage while the subject has no garage, suggesting each would require a downward adjustment for this feature. Additionally, board of review comparable #1 has a basement, a feature the subject does not have, and a site that is 268% larger than the subject site, suggesting this comparable would require downward adjustments for these attributes. These three comparables sold for prices ranging from \$241,000 to \$339,000 or from \$165.39 to \$246.55 per square foot of living area, including land. The subject's assessment reflects a market value of \$275,599 or \$180.84 per square foot of living area, including land, which is above two of the three comparables on an overall price basis and a price per square foot basis before even considering the suggested downward adjustments to the comparables for their superior features in relation to the subject property. Based on this evidence the Board finds a reduction in the subject's assessment is 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:

November 22, 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

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