



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

APPELLANT: William & Michelle Benton  
DOCKET NO.: 20-08295.001-R-1  
PARCEL NO.: 05-15-401-017

The parties of record before the Property Tax Appeal Board are William & Michelle Benton, the appellants, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, 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 ***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:** \$30,670  
**IMPR.:** \$215,300  
**TOTAL:** \$245,970

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2-story dwelling of frame exterior construction with 3,610 square feet of living area.<sup>1</sup> The dwelling was constructed in 2004. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 594 square foot garage. The property has a 10,846 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales that are located from .27 to .73 of a mile from the subject. The comparables have sites ranging in size from 9,926 to 13,233 square feet of land area that are improved with 2-story dwellings of frame or frame and masonry

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<sup>1</sup> Additional information, regarding the features of the subject and the appellants' comparables, was obtained from their property record card's (PRC's) submitted by the board of review.

exterior construction ranging in size from 2,838 to 3,453 square feet of living area. The dwellings were built in 2006 or 2007. The comparables have basements, two of which have finished area, central air conditioning, a fireplace, and a garage ranging in size from 546 to 682 square feet of building area. The comparables sold in August 2018 or June 2019 for prices ranging from \$495,000 to \$675,000 or from \$143.35 to \$204.79 per square foot of living area, including land. Based on this evidence the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$256,240. The subject's assessment reflects a market value of \$767,186 or \$212.52 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 six comparable sales that are located from .03 to .89 of a mile from the subject. The comparables have sites ranging in size from 9,533 to 10,954 square feet of land area that are improved with 2-story dwellings of frame or frame and masonry exterior construction ranging in size from 2,920 to 3,482 square feet of living area. The dwellings were built from 2007 to 2020. The comparables have basements, five of which have finished area, central air conditioning, a fireplace, and a garage ranging in size from 360 to 556 square feet of building area. The comparables sold from June 2018 to April 2020 for prices ranging from \$655,000 to \$772,125 or from \$214.82 to \$235.96 per square foot of living area, including land.

The board of review argued the appellants' comparable #1 was marketed as a short sale and submitted a copy of the Multiple Listing Service (MLS) from Redfin. Based on this evidence the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of nine comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparables #1 and #2, due to their sale price being an outlier when compared to the other comparable sales in the record or their significantly smaller dwelling size when compared to the subject. The Board also gives less weight to the board of review's comparables #3, #4, #5 and #6, due to their differences in dwelling size and/or age when compared to the subject. The Board finds the parties' remaining comparables have varying degrees of similarity to the subject. However, each of the best comparables has finished basement area when compared to the subject and two have sale dates occurring greater than 16 months prior to the January 1, 2020 assessment date at issue. Nevertheless, the best comparables sold from June 2018 to June 2019 for prices ranging from \$675,000 to \$760,000 or from \$204.79

to \$218.27 per square foot of living area, including land. The subject's assessment reflects a market value of \$767,186 or \$212.52 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record on a total market value basis but within the range on a per square foot basis. However, after considering adjustments to the best comparables for differences when compared to the subject, such as their finished basement area, the Board finds the subject's estimated market value as reflected by its assessment is excessive. 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.



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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: June 27, 2023



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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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