



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

APPELLANT: James & Diane Richardson  
DOCKET NO.: 20-08395.001-R-1  
PARCEL NO.: 05-23-407-023

The parties of record before the Property Tax Appeal Board are James & Diane Richardson, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$36,890  
**IMPR.:** \$120,830  
**TOTAL:** \$157,720

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 split-level dwelling with frame and masonry exterior construction containing 2,048 square feet of above-ground living area. The dwelling was built in 1968. Features of the home include a partially finished basement, central air conditioning, and an attached garage with 600 square feet of building area.<sup>1</sup> The property has a site of approximately 20,717 square feet of land area and is located in Glen Ellyn, Milton Township, DuPage County.

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<sup>1</sup> Some descriptive information regarding the subject and the appellants' comparables was drawn from the grid analysis submitted by the board of review.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted a grid analysis with information on five comparable sales<sup>2</sup> located within 1.39 miles from the subject with one being in the same assessment neighborhood codes as the subject property. The comparables have sites ranging in size from 8,561 to 18,171 square feet of land area and are improved with split-level dwellings of frame or frame and masonry exterior construction that range in size from 1,749 to 1,899 square feet of above-ground living area. The dwellings were built from 1964 to 1969. Each comparable features a partially finished basement, central air conditioning, and a garage ranging in size from 242 to 528 square feet of building area. Three comparables have a fireplace. The comparable sales occurred from July 2019 through December 2020 for prices ranging from \$220,000 to \$412,500 or from \$116.22 to \$217.22 per square foot of above-ground living area, including land. Based on this evidence, the appellants requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$157,720. The subject's assessment reflects a market value of \$472,216 or \$230.57 per square foot of above-ground 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 a grid analysis with information on three comparable sales located within .4 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables have parcels ranging in size from 7,497 to 10,483 square feet of land area. The sites are improved with split-level dwellings of frame or frame and masonry exterior construction with 1,550 or 1,577 square feet of above-ground living area. The dwellings were built from 1964 to 1967. Each comparable features a partially finished basement, central air conditioning, and a 2-car garage. The comparables sold from August 2018 to September 2019 for prices of \$378,000 and \$395,000 or from \$243.87 to \$250.48 per square foot of above-ground living area, including land. The board of review argued in a memorandum that appellants' sale #1 was bank-owned real estate (REO) and was the only property in the subject's neighborhood which was not refuted by the appellant in rebuttal.<sup>3</sup> Additionally, comparables #3 and #4 are the same property which sold twice on the same day between two LLC's and was then remodeled and sold the third time in January 2021 for a price of \$439,900 which was not contested by the appellants in rebuttal. This latest sale was not reported on either of the parties' grid. Based on this evidence, the board of review requested the assessment be sustained.

In rebuttal, the appellants' counsel argued that each of the board of review comparables is significantly smaller in dwelling size relative to the subject and comparable #2 sold too remote in time from the assessment date at issue.

### **Conclusion of Law**

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<sup>2</sup> Although the appellants disclosed four properties in their grid analysis, the board of review reported that one of appellants' comparables sold twice.

<sup>3</sup> The board of review submitted a Illinois Real Estate Transfer Declaration (PTAX-203) form associated with the sale of appellant's comparable #1 depicting this property as bank-owned real estate (REO).

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of eight comparable sales submitted by the parties in support of their respective positions before the Property Tax Appeal Board including one property that sold twice. After analyzing each of the comparable sales in evidence, the Board gave reduced weight to appellants' sale #1 which was a bank-owned real estate (REO) and less likely to accurately reflect the subject's market value than the remaining arm's-length transactions in this record. The Board also gave less weight to appellants' comparable sales #3 and #4 which is the same property that appears to have been purchased as an investment by two LLCs and was subsequently remodeled and resold for a higher price than the two reported sales. The Board also gave less weight to appellants' comparable #5 which is least proximate in distance from the subject property being located more than 1 mile from the subject in an unincorporated area of Glen Ellyn, dissimilar to the subject which is located in an incorporated area of Glen Ellyn. Finally, the Board gave less weight to board of review comparable #2 which sold in 2018, a date most remote in time from the January 1 2020 assessment date than the remaining comparable sales in the record.

On this record, the Board finds the best evidence of market value to be appellants' comparable sale #2, along with board of review sales #1 and #3 which sold proximate in time to the assessment date at issue and are most similar to the subject in design, age, and most features. However, each of these comparables has a significantly smaller lot size as well as smaller dwelling size relative to the subject suggesting that upward adjustments are needed to these comparables in order to make them more similar to the subject. These best comparables in the record sold from May to September 2019 for prices ranging from \$378,000 to \$412,500 or from \$217.22 to \$250.48 per square foot of living area, including land. The subject's assessment reflects a market value of \$472,216 or \$230.57 per square foot of living area, including land, which is higher than the range established by the best comparable sales in this record in terms of overall market value. However, the assessment appears justified considering the subject's larger lot and dwelling sizes. After considering adjustments to the best comparables in the record for differences from the subject, the Board finds that the appellants did not demonstrate by a preponderance of the evidence that the subject property is overvalued and, therefore, a reduction is not warranted.

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: May 16, 2023



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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