



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

APPELLANT: Mark & Margaret Udelhofen  
DOCKET NO.: 20-08450.001-R-1  
PARCEL NO.: 05-14-401-030

The parties of record before the Property Tax Appeal Board are Mark & Margaret Udelhofen, 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:** \$42,570  
**IMPR.:** \$249,950  
**TOTAL:** \$292,520

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 masonry exterior construction with 3,303 square feet of living area. The dwelling was constructed in 1925 and had an addition in 2004 that contained 1,297 square feet of living area.<sup>1</sup> Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 594 square foot garage. The property has a 17,301 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within .80 of a mile from the subject. These comparables are described as 2-story dwellings built from 1912 to 1928 that range in size from 2,966 to 3,574 square feet of living area. The comparables have basements

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<sup>1</sup> Details of the subject property was gleaned from the subject's property record card submitted by the board of review.

with finished area. Each comparable also has central air conditioning and a garage ranging in size from 400 to 572 square feet of building area. The comparables sold from February 2019 to March 2020 for prices ranging from \$605,000 to \$822,500 or from \$189.00 to \$230.13 per square foot of living area, land included. Based on this evidence, the appellants requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$292,520. The subject's assessment reflects a market value of \$875,808 or \$265.15 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 response to the appellants' appeal, the board of review disclosed the appellants' comparables each have a site ranging in size from 9,502 to 14,756 square feet of land area and one or two fireplaces. The board of review also argued appellants' comparable #1 is located near the commercial area of downtown Glen Ellyn which experiences higher traffic count and is near apartment complexes, as shown on map presented by the board of review. The board of review also noted the assessor's office physically inspected appellants' comparable #3 for physical depreciation due to water damage. The board of review provided photographs to show the damage to the first-floor ceiling throughout the house.

In support of its contention of the correct assessment the board of review submitted information prepared by the township assessor on four comparable sales located within .94 of a mile from the subject and within the same assessment neighborhood code as the subject. The comparables are reported to have sites ranging in size from approximately 7,510 to 15,695 square feet of land area and are improved with 2-story dwellings of frame, masonry, or frame and masonry exterior construction built from 1901 to 1998. The dwellings range in size from 2,815 to 3,461 square feet of living area and have basements, two of which have finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 437 to 704 square feet of building area. The comparables sold from July 2019 to September 2020 for prices ranging from \$775,000 to \$960,000 or from \$267.26 to \$308.75 per square foot of living area, land included. The board of review's evidence disclosed comparable #3 was a multi-parcel sale. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants' contended that the board of review comparables are not comparable to the subject due to differences in age and/or dwelling size.

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

The Board finds the parties submitted eight comparable sales to support their respective positions. The Board gives less weight to appellants' comparable #1 due its location near a busy commercial area. Furthermore, this comparable has a considerably smaller site when compared to the subject. The Board gives less weight to appellants' comparable #3 due to difference in dwelling size when compared to the subject. The Board gives less weight to appellants' comparable #4 as it sold considerably less on a price per square foot basis than the other comparables in the record. The Board gives less weight to board of review comparables #2, #3 and #4 which are significantly newer dwellings when compared to the subject.

The Board finds the best evidence of market value to be appellants' comparable sale #2 along with board of review comparable sale #1 which overall are more similar to the subject in age, dwelling size and features. These comparables sold in March and July 2020 for prices of \$822,500 and \$925,000 or for \$230.13 and \$267.26 per square foot of living area, including land. The subject's assessment reflects a market value of \$875,022 or \$264.92 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record. Based on this record and after considering adjustments to the best comparable sales 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:

November 21, 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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