



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

APPELLANT: Carol Snyder  
DOCKET NO.: 20-08507.001-R-1  
PARCEL NO.: 03-35-302-022

The parties of record before the Property Tax Appeal Board are Carol Snyder, the appellant, by attorney Andrew S. Dziuk, of Andrew Dziuk, Esq. 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:** \$57,150  
**IMPR.:** \$157,070  
**TOTAL:** \$214,220

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 2-story dwelling of brick and frame exterior construction with 3,374 square feet of living area. The dwelling was constructed in 2003 and is approximately 17 years old. Features of the home include a full basement, central air conditioning, a fireplace, and a 451 square foot garage. The property has a 7,791 square foot site and is located in Elmhurst, 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 located from 3 to 6 blocks from the subject property and within the same assessment neighborhood code as the subject property. The parcels range in size from 7,260 to 8,400 square feet of land area and are improved with 2-story homes of brick or brick and frame exterior construction ranging in size from 3,373 to 4,024 square feet of living area. The dwellings range in age from 14 to 19 years old. Each home has a

basement, one of which has finished area,<sup>1</sup> central air conditioning, one or two fireplaces, and a garage ranging in size from 416 to 468 square feet of building area. The comparables sold from June 2019 to April 2020 for prices ranging from \$590,000 to \$755,000 or from \$174.92 to \$200.83 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment to \$214,220 which would reflect a market value of \$642,724 or \$190.49 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$247,220. The subject's assessment reflects a market value of \$740,180 or \$219.38 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 eight comparable sales, together with a grid analysis of the appellant's comparables, photographs and property record cards for both parties' comparables, and a map depicting the locations of the parties' comparables in relation to the subject. Comparables #3, #5, and #8 are the same properties as the appellant's comparables #4, #3, and #1, respectively. The board of review's eight comparables are located within the same assessment neighborhood code as the subject. These parcels range in size from 7,260 to 8,700 square feet of land area and are improved with 2-story homes of brick, frame, or brick and frame exterior construction ranging in size from 3,095 to 3,507 square feet of living area. The dwellings were built from 2001 to 2011. Each home has a basement, four of which have finished area, central air conditioning, and a garage ranging in size from 416 to 708 square feet of building area. Seven homes each have one or two fireplaces. The comparables sold from May 2019 to April 2020 for prices ranging from \$590,000 to \$875,000 or from \$174.92 to \$264.94 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

### **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 a total of nine comparable sales, with three common sales, for the Board's consideration. The Board gives less weight to the board of review's comparables #1, #2, and #4 and the board of review's comparable #3/appellant's comparable #4, which each have finished basement area unlike the subject. The Board gives less weight to the appellant's comparable #2

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<sup>1</sup> Comparable #4 is the same property as the board of review's comparable #3. The property record card for this property submitted by the board of review describes finished basement area, which was not refuted by the appellant in written rebuttal.

and the board of review's comparable #7, which are less similar to the subject in dwelling size or age than other comparables in this record.

The Board finds the best evidence of market value to be the appellant's comparable #1/board of review's comparable #8, the appellant's comparable #3/board of review's comparable #5, and the board of review's comparable #6, which are similar to the subject in dwelling size, site size, age, location, and most features. These most similar comparables sold from January to April 2020 for prices ranging from \$590,000 to \$685,000 or from \$174.92 to \$204.75 per square foot of living area, including land. The subject's assessment reflects a market value of \$740,180 or \$219.38 per square foot of living area, including land, which is within the range established by the best comparable sales in terms of total market value but above the range on a price per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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:

October 18, 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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