



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

APPELLANT: Bryan Tennant  
DOCKET NO.: 21-06610.001-R-1  
PARCEL NO.: 05-21-204-018

The parties of record before the Property Tax Appeal Board are Bryan Tennant, the appellant, by Mary Kate Gorman, attorney at law 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 **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:** \$39,270  
**IMPR.:** \$47,540  
**TOTAL:** \$86,810

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 2021 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 is improved with a one-story dwelling of frame construction with 987 square feet of living area. The dwelling was built in 1953 and is approximately 68 years old. Features of the property include a full basement with finished area, central air conditioning, one bathroom and a two-car detached garage with 440 square feet of building area. The property has a 21,009 square foot site and is in Wheaton, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with one-story dwellings of frame construction that range in size from 960 to 1,092 square feet of living area. The homes were built from 1950 to 1955 and range in age from 66 to 71 years old. One comparable has a basement that is partially finished. Each comparable has central air conditioning, one bathroom, and a garage ranging in size from 288 to 504 square feet of building area. One comparable has a fireplace. These properties have sites ranging in size from 7,379 to 10,207 square feet of land

area and are located within .9 of a mile from the subject property. The sales occurred in December 2019 or March 2021 for prices ranging from \$215,000 to \$223,220 or from \$204.41 to \$224.95 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$73,104.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$86,810. The subject's assessment reflects a market value of \$259,677 or \$263.10 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for DuPage County of 33.43% as determined by the Illinois Department of Revenue.

In rebuttal the board of review provided a written statement asserting the subject property was purchased in 2019 for a price of \$299,000 and the subject property is currently assessed below the purchase price. To support this statement the board of review submitted a copy of the Illinois Real Estate Transfer Declaration disclosing the property was purchased on April 18, 2019, for a price of \$299,000. The board of review also submitted a copy of the subject's property record card similarly disclosing the property sold in April 2019 for a price of \$299,000. To further document the sale the board of review submitted a Redfin printout discussing features of the subject property.

In further rebuttal the board of review stated that appellant's comparable #1 has an outdated kitchen in comparison to the subject and provided copies of photographs to support this statement. The board of review further pointed out that appellant's comparables #2 and #3 have no basements and argued that comparable #3 has an outdated kitchen.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales improved with one-story dwellings of frame construction that range in size from 770 to 1,025 square feet of living area. The homes were built from 1948 to 1967. Each comparable has a basement with three having finished area, central air conditioning, one or two bathrooms, and a garage ranging in size from 280 to 528 square feet of building area. Three comparables have one fireplace. These properties have sites ranging in size from 7,479 to 15,882 square feet of land area and are located within approximately .66 of a mile from the subject property. The sales occurred from March 2018 to November 2020 for prices ranging from \$250,000 to \$345,000 or from \$266.14 to \$336.59 per square foot of living area, including land.

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

Initially, the Board finds the subject property sold in April 2019 for a price of \$299,000. A copy of the Illinois Real Estate Transfer Declaration indicated the sale has the elements of an arm's

length transaction. The subject's assessment reflects a market value of \$259,677, significantly below the purchase price. The fact that the April 2019 purchase price is above the market value reflected by the subject's assessment undermines the appellant's argument that the property is overvalued for assessment purposes.

With respect to the comparable sales submitted by the parties, the Board gives most weight to appellant's comparable sale #1 and board of review comparable sales #3 and #5. These comparables are improved with homes that are similar to the subject in size, age and most features. Each of these comparables has a smaller site than the subject suggesting that an upward adjustment may be appropriate to make the comparables more equivalent to the subject property for this characteristic. These properties sold from December 2019 to June 2020 for prices ranging from \$223,220 to \$345,000 or from \$204.41 to \$336.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$259,677 or \$263.10 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Less weight was given appellant's comparable sales #2 and #3 as neither of these properties has a basement as does the subject property. Less weight is given board of review comparable sales #1 and #2 as these properties sold in 2018, not as proximate in time to the assessment date as the best comparables in this record. Less weight is given board of review comparable sale #4 as this property is improved with a home that is approximately 22% smaller than the subject property.

Considering both the sale of the subject property and the best comparable sales presented by the parties, the Board finds the assessment of the subject property as established by the board of review is correct and 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Bryan Tennant, by attorney:  
Mary Kate Gorman  
Attorney at Law  
10644 South Western Avenue  
Chicago, IL 60643

COUNTY

DuPage County Board of Review  
DuPage Center  
421 N. County Farm Road  
Wheaton, IL 60187