



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

APPELLANT: Michael Lane  
DOCKET NO.: 21-06883.001-R-1  
PARCEL NO.: 08-12-212-031

The parties of record before the Property Tax Appeal Board are Michael Lane, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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:** \$53,140  
**IMPR.:** \$37,340  
**TOTAL:** \$90,480

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 consists of a split-level dwelling of frame and brick exterior construction with 1,175 square feet of living area. The dwelling was constructed in 1960.<sup>1</sup> Features of the home include a lower level with finished area, a partial basement with finished area, and a 440 square foot garage. The property has an 11,905 square foot site and is located in Downers Grove, Lisle 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 located within 0.7 of a mile from the subject. The parcels range in size from 8,898 to 9,578 square feet of land area and are improved with split-level homes ranging in size from 1,251 to 1,318 square feet of living area. The

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<sup>1</sup> Additional details regarding the subject not reported by the appellant are found in the board of review's evidence and was not refuted by the appellant in written rebuttal.

dwelling were built from 1960 to 1985. Each home has a lower level and a basement, two of which have finished area, and a 400 or a 484 square foot garage.<sup>2</sup> One home has a fireplace and two homes each have central air conditioning. The comparables sold from July 2019 to May 2020 for prices ranging from \$225,000 to \$318,500 or from \$178.84 to \$241.65 per square foot of living area, including land. The appellant also disclosed the subject sold in December 2018 for a price of \$255,000. Based on this evidence the appellant 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 \$90,480. The subject's assessment reflects a market value of \$270,655 or \$230.34 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 support of its contention of the correct assessment the board of review submitted information on five comparable sales, together with a map depicting the locations of both parties' comparables in relation to the subject. The comparables are located from 0.21 of a mile to 1.56 miles from the subject. The parcels range in size from 7,247 to 18,053 square feet of land area and are improved with split-level homes of brick or frame exterior construction ranging in size from 1,040 to 1,508 square feet of living area. The dwellings were built from 1960 to 1967. Each home has a lower level and a partial basement, four of which have finished area, and a garage ranging in size from 440 to 528 square feet of building area. Four homes each have central air conditioning and one home has a fireplace. The comparables sold from July 2019 to February 2021 for prices ranging from \$285,000 to \$397,000 or from \$258.82 to \$330.22 per square foot of living area, including land. Based on this evidence the board of review requested the subject's assessment be sustained.

### **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.

The record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #3 and the board of review's comparable #5, due to substantial differences from the subject in dwelling size and/or age. The Board gives less weight to the board of review's comparables #2 and #3, which are located more than one mile from the subject, and to the board of review's comparable #4, which sold less proximate in time to the assessment date than the other comparables in this record.

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<sup>2</sup> Additional features of the comparables not reported by the appellant are found in the board of review's evidence and were not refuted by the appellant in written rebuttal.

The Board finds the best evidence of market value to be the appellant's comparable #1 and the board of review's comparable #1, which sold more proximate in time to the assessment date and are similar to the subject in dwelling size, age, location, site size, and some features, although these comparables lack finished basement area that is a feature of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These two most similar comparables sold for prices of \$225,000 and \$330,000 or for \$179.86 and \$258.82 per square foot of living area, including land. The subject's assessment reflects a market value of \$270,655 or \$230.34 per square foot of living area, including land, which is bracketed by the best comparable sales in this record. 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 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:

December 19, 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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