



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

APPELLANT: Cary Musser  
DOCKET NO.: 21-06901.001-R-1  
PARCEL NO.: 05-20-201-004

The parties of record before the Property Tax Appeal Board are Cary Musser, 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:** \$32,780  
**IMPR.:** \$208,270  
**TOTAL:** \$241,050

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 two-story dwelling of frame and masonry exterior construction with 3,674 square feet of living area. The dwelling was constructed in 2008. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 728 square foot garage. The property has an approximately 10,435 square foot site and is located in Wheaton, Milton Township, DuPage County.

The subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 19-08870.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$232,500 based on an agreement between the parties.

The appellant contends overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant submitted information on three comparable sales located within 0.46 of a mile from the subject property which have varying degrees of similarity to the subject in location, age, dwelling size and features. The comparables sold from December 2018 to August 2020 for prices ranging from \$625,000 to \$672,500 or from \$171.09 to \$177.77 per square foot of living area, land included.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$213,538. The requested assessment reflects a total market value of \$640,678 or \$174.38 per square foot of living area, land included, 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 \$241,050. The subject's assessment reflects a market value of \$721,059 or \$196.26 per square foot of living area, land included when applying the 2021 three year average median level of assessment for DuPage County of 33.43% as determined by the Illinois Department of Revenue. The board of review disclosed that 2019 was the beginning of the subject's general assessment cycle and that equalization factors of 1.0271 and 1.0094 were applied in Milton Township for the 2020 and 2021 tax years, respectively.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located within 0.48 of a mile from the subject property which have varying degrees of similarity to the subject in location, age, dwelling size and features. The comparables sold from June 2019 to May 2021 for prices ranging from \$710,000 to \$843,000 or from \$200.47 to \$210.43 per square foot of living area, land included.

The board of review also submitted written comments arguing the subject's 2020 and 2021 total assessments reflect the 2019 PTAB favorable decision plus application of the township multipliers for 2020 and 2021. In support of this argument, the board of review submitted copies of the 2019 and 2020 signed stipulations. 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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), a reduction in the subject's assessment is not warranted.

The Property Tax Appeal Board finds that the subject property was the matter of an appeal before this Board for a prior tax year under Docket Number 19-08870.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$232,500. The Property Tax Appeal Board takes notice that Milton Township's general assessment period began in the 2019 tax year and continues through the 2022 tax year. The

Board also finds this record shows that equalization factors of 1.0271 and 1.0094 were issued in Milton Township for the 2020 and 2021 tax years, respectively. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal (35 ILCS 200/16-185).

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds the subject property is an owner-occupied residence and that the 2019 and 2021 tax years are within the same general assessment period for Milton Township. The record contains no evidence showing the subject property sold in an arm's length transaction establishing a different fair cash value. Furthermore, the decision of the Property Tax Appeal Board for the 2019 tax year has not been reversed or modified upon review. For these reasons, the Property Tax Appeal Board finds that the prior year's 2019 decision should be carried forward to the 2021 tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). Application of the 2020 and 2021 equalization factors for Milton Township results in a total assessment for the subject of \$241,050 which is equivalent to the subject's current total assessment and therefore, a reduction in the subject's assessment is not warranted. ( $\$232,500 \times 1.0271 \times 1.0094 = \$241,050$ ).

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains seven sales comparables to support their respective arguments. The Board gives less weight to appellant comparable #3 and board of review comparables #1 and #3 which sold in 2018 or 2019, less proximate to the January 1, 2021 assessment date at issue. The parties' remaining four comparables sold more proximate to the assessment date at issue and are similar to the subject in location, age, design, dwelling size and other features. These properties sold for prices ranging from \$625,000 to \$812,500 or from \$171.09 to \$201.92 per square foot of living area, including land. The subject's total assessment reflects a market value of \$721,059 or \$196.26 per square foot of living area, land included, which falls within the range of the best comparable sales in this record. The Board finds that the best comparables in this record demonstrate the subject property is correctly valued for assessment purposes.

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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