



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

APPELLANT: Brian & Lauren Zaben  
DOCKET NO.: 21-06950.001-R-1  
PARCEL NO.: 05-14-201-003

The parties of record before the Property Tax Appeal Board are Brian & Lauren Zaben, the appellants, 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:** \$ 34,240  
**IMPR.:** \$297,260  
**TOTAL:** \$331,500

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 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 single-family dwelling of frame exterior construction with 3,433 square feet of living area. The dwelling was constructed in 2020. Features of the home include an unfinished basement, central air conditioning, a fireplace and a two-car garage containing 550 square feet of building area. The property has a 9,184 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 in the same assessment neighborhood code as is assigned to the subject. The appellants included a location map depicting the properties were proximate to the subject. The comparables are located within .8 of a mile from the subject and have lots ranging in size from 7,801 to 17,368 square feet of land

area. The comparables are improved with two-story dwellings<sup>1</sup> of frame, masonry or frame and masonry exterior construction. As set forth in the appellants' grid analysis, the dwellings were built between 2003 and 2019 and range in size from 3,234 to 4,703 square feet of living area. Each home has a basement, three of which have finished area. Features include central air conditioning and a garage ranging in size from 484 to 988 square feet of building area. The comparables sold from December 2016 to December 2020 for prices ranging from \$375,000 to \$1,275,000 or from \$106.11 to \$297.08 per square foot of living area, including land.

Based on this evidence, the appellants requested a reduced total assessment of \$308,880 which would reflect a market value of \$926,733 or \$269.95 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 \$331,500. The subject's assessment reflects a market value of \$991,624 or \$288.85 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 response to the appeal, the board of review provided a memorandum which noted, in part, that the subject dwelling was new construction, completed in 2020. Appellants' comparable #1 was reportedly sold by Special Warranty Deed and was not advertised prior to the sale as shown in the PTAX-203 provided in response; despite the sale not being arm's length, the assessing officials contend this sale does support the subject's estimated market value as reflected by the assessment. The memorandum asserts that appellants' comparable #3 was a multi-parcel property with a total land area of 26,869. It was also noted that the dwelling associated with comparable #3 is more than 1,200 square feet larger than the subject. Finally, as to the appellants' evidence, it was asserted that comparable #4 depicts a 2016 sale price which "is not used in the sales ratio study to develop market value for a 2021 assessment."

The board of review submission also included a printout depicting an October 2018 building permit for the subject with an estimated construction cost of \$850,000.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales, the first four of which are located in the same assessment neighborhood code as is assigned to the subject and these comparables are located within .49 of a mile from the subject. The board of review included a location map depicting the location of both parties' comparables in relation to the subject. The comparables have lots ranging in size from 7,401 to 15,956 square feet of land area and are improved with two-story dwellings of frame or masonry exterior construction. The dwellings were built between 2000 and 2019 and range in size from 3,094 to 3,684 square feet of living area. Each home has a basement, three of which have finished area. Features include central air conditioning, one or two fireplaces and a garage ranging in size from 504 to 994 square feet of building area. The comparables sold from May 2019 to June 2021 for prices ranging from \$965,000 to \$1,235,000 or from \$288.95 to \$335.23 per square foot of living area, including land.

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<sup>1</sup> The board of review reports appellants' comparable #4 is a 1.5-story home.

Based on the foregoing, the board of review requested confirmation of the subject's assessment.

**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 parties presented a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #3 and #4. Comparable #3 is substantially larger than the subject dwelling and comparable #4 sold in December 2016, a date most remote in time to the valuation date at issue herein of January 1, 2021 and thus is less likely to be indicative of the subject's estimated market value.

The Board finds the best evidence of market value to be appellants' comparable sales #1 and #2 along with the board of review comparable sales which present varying degrees of similarity to the subject dwelling in age, size and/or other features. The record further depicts that the subject was built in 2020 and is the newest home among the properties presented. These seven relatively similar comparables sold from June 2018 to June 2021 for prices ranging from \$937,500 to \$1,235,000 or from \$265.13 to \$335.23 per square foot of living area, including land. The subject's assessment reflects a market value of \$991,624 or \$288.85 per square foot of living area, including land, which is within the range established by the best comparable sales in this record without consideration given to the subject's newer age than all of these comparables. Based on this evidence and after considering adjustments 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:

April 18, 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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