



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

APPELLANT: Peter Martin  
DOCKET NO.: 21-06973.001-R-1  
PARCEL NO.: 06-14-402-015

The parties of record before the Property Tax Appeal Board are Peter Martin, the appellant; 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:** \$71,260  
**IMPR.:** \$10,830  
**TOTAL:** \$82,090

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 one-story dwelling of frame, aluminum or vinyl siding exterior construction with 1,190 square feet of living area.<sup>1</sup> The dwelling was constructed in 1956. Features of the home include a basement, central air conditioning and a 280 square foot garage. The property has a 7,000 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales with varying degrees of similarities to the subject in location, design, age, dwelling size and features. The comparables sold from August 2018 to January 2021 for prices ranging from \$166,000 to \$507,250 or from \$139.49 to

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<sup>1</sup> The Board finds the only description of the subject property was provided by the appellant. The board of review did not provide a copy of the property record card as required by the rules of the Property Tax Appeal Board (85 Ill.Admin.Code §1910.40(a)) for the subject property

\$341.81 per square foot of living area, including land. Based on the comparable sales evidence, the appellant requested a reduction in the subject's total assessment.

The appellant also indicated on the Residential Appeal petition that the subject property is an owner occupied dwelling.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$82,090. The subject's assessment reflects a market value of \$245,558 or \$206.35 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.

The board of review submission also indicated that 2019 was the first year of the general assessment cycle for the subject property and that a township equalization factor of 1.0224 was applied in 2021.

In support of its contention of the correct assessment, the board of review submitted a memorandum from the York Township Assessor's Office, along with Property Tax Appeal Board decisions pertaining to the subject property for the 2019 and 2020 tax years under Docket Numbers 19-08029.001-R-1 and 20-08255-001-R-1. In these two appeals, the Property Tax Appeal Board issued decisions based on agreements by the parties reducing the subject's assessment to \$76,130 and \$80,290, respectively. The assessor asserted that the subject's 2021 assessment reflects the 2020 PTAB decision plus the application of the 2021 township equalization factor of 1.0224.

The board of review did not present any market value evidence in response to the appellant's overvaluation argument. 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 Property Tax Appeal Board finds the subject property was the subject matter of two separate appeals before the Board for the 2019 and 2020 tax years under Docket Numbers 19-08029.001-R-1 and 20-08255-001-R-1. In these appeals, the Property Tax Appeal Board rendered decisions reducing the subject's assessment to \$76,130 and \$80,290, respectively, based on agreements by the parties. The Property Tax Appeal Board takes notice as shown in the "Notes on Appeal" that DuPage County's quadrennial general assessment period began in the 2019 tax year and continues through the 2022 tax year. 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 provides 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. (35 ILCS 200/16-185)

The record disclosed the Property Tax Appeal Board issued decisions reducing the subject's 2019 and 2020 assessments. The record further indicates that the subject property is an owner occupied dwelling and the 2019 through 2021 tax years are within the same general assessment period and that an equalization factor of 1.0224 for tax year 2021 was applied in York Township. The record contains no evidence showing the Board's prior years' decisions were reversed or modified upon review and there was no evidence the subject property sold in an arm's-length transaction establishing a different fair cash value. Therefore, applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior year decision results in an assessment of \$82,090, as rounded ( $\$80,290 \times 1.0224 = \$82,088$  or \$82,090, as rounded),<sup>2</sup> which is equal to the subject's 2021 assessment as established by the DuPage County Board of Review.

The Board finds on this record that the comparable sales presented by the appellant demonstrate the subject's estimated market value as reflected by its assessment is supported by the appellant's sales comparables and is generally reflective of the property's market value as of the assessment date at issue.

For these reasons, the Property Tax Appeal Board finds that no change in the subject's assessment is warranted.

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<sup>2</sup> The Board recognizes an assessment practice in DuPage County to round assessments to the nearest \$10 increment.

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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