



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

APPELLANT: Roseanne McGuin  
DOCKET NO.: 21-06976.001-R-1  
PARCEL NO.: 03-35-416-004

The parties of record before the Property Tax Appeal Board are Roseanne McGuin, 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 **a reduction** 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:** \$62,650  
**IMPR.:** \$58,280  
**TOTAL:** \$120,930

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 1.5-story dwelling of brick exterior construction with 1,855 square feet of living area. The dwelling was constructed in 1925. Features of the home include a basement, central air conditioning, a fireplace and a 455 garage. The property has a 12,225 square foot site and is located in Elmhurst, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six<sup>1</sup> comparable sales. The appellant's comparables #3 and #4 are the same property, which sold twice. The comparables have the same assessment neighborhood code as the subject and are located less than one mile away from the subject property. The comparables have sites that range in size from 8,350 to 12,600 square feet of land area. The appellant reported the comparables are improved with either a ranch style dwelling

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<sup>1</sup> The Board has renumbered the appellant's second set of three comparables as #5, #6 and #7, for ease of read, where comparable sale #7 is a duplicate of comparable sale #1.

that has an attic or a 1.5-story dwelling ranging in size from 1,272 to 1,459 square feet of living area. The dwellings were built from 1912 to 1952. The comparables each have a basement, four comparables have central air conditioning, two comparables each have one fireplace and each comparable has a garage ranging in size from 216 to 660 square feet of building area. The comparables sold from March 2018 to April 2021 for prices ranging from \$155,000 to \$342,000 or from \$108.77 to \$286.86 per square foot of living area, including land.

The appellant submitted Multiple Listing Service (MLS) listing sheets for each comparable sale. The MLS sheets described comparable #1 as a two-story dwelling with 1,923 square feet of living area and 1,240 square feet of finished basement area; comparable #2 as a tear down sale; comparable #5 as an "as is" sale, attention rehabbers; and comparable #6 as an opportunity to update the existing home or rebuild a dream home.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$105,000, which would reflect a market value of \$315,032 or \$169.83 per square foot of living area, including land, when using 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 \$136,050. The subject's assessment reflects a market value of \$406,970 or \$219.39 per square foot of living area, land included, when using the 2020 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 argued that two of the appellant's comparables sold in 2021, which is past the lien date at issue. The board of review submitted property record cards for the appellant's comparables which depicts all of the comparables with 1.5-story dwellings and describing the appellant's comparable #1 with 2,022 square feet of living area that sold in December 2020 for a price of \$342,000 or \$169.14 per square foot of living area, including land.

In support of its contention of the correct assessment, the board of review submitted a grid analysis and property record cards for the subject and six comparable sales. The comparables have the same assessment neighborhood code as the subject property and have sites that range in size from 8,350 to 11,250 square feet of land area. According to the property record cards the comparables are improved with 1.5-story dwellings of frame, brick or brick and frame exterior construction ranging in size from 1,522 to 2,137 square feet of living area. The dwellings were built from 1923 to 1949. The comparables each have a basement, five of which have finished area. Each comparable has central air conditioning and a garage ranging in size from 240 to 528 square feet of building area. Five comparables each have one fireplace. The comparables sold from April 2019 to October 2020 for prices ranging from \$342,500 to \$540,000 or from \$196.24 to \$306.12 per square foot of living area, including land.

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 the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains 12 suggested comparable sales for the Board's consideration, as one comparable sold twice. The Board has given less weight to the appellant's comparables #1 through #5, along with board of review comparables #1, #2, #3, #5 and #6 due to their smaller dwelling sizes and/or dissimilar ages when compared to the subject. Furthermore, the appellant's comparable #4 sold 33 months prior to the lien date at issue, and thus is less likely to be indicative of the subject's market value as of January 1, 2021.

The Board finds the best evidence of market value to be the appellant's comparable #1 and board of review comparable #4, which sold proximate in time to the assessment date at issue and are relatively similar to the subject in location, dwelling size, age and some features. These two comparables sold in December and February 2020 for prices of \$342,000 and \$365,000 or for \$169.14 and \$196.24 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$406,970 or \$219.39 per square foot of living area, including land, which falls above the two best comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment is 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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