



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

APPELLANT: Matthew Joseph  
DOCKET NO.: 21-06989.001-R-1  
PARCEL NO.: 08-29-104-063

The parties of record before the Property Tax Appeal Board are Matthew Joseph, 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:** \$115,730  
**IMPR.:** \$199,940  
**TOTAL:** \$315,670

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 part one-story and part two-story dwelling of brick exterior construction with 4,095 square feet of living area. The dwelling was constructed in 2002. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and a 656 square foot garage. The property has a 25,309 square foot site and is located in Naperville, Lisle 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 improved with two-story dwellings of frame, brick or frame and brick construction that range in size from 4,119 to 5,810 square feet of living area. The homes were built from 2001 to 2007. Each comparable has a basement with three having finished areas, central air conditioning, between one and four fireplaces, and a

garage ranging from 583 to 1,304 square feet of building area.<sup>1</sup> These properties have sites ranging in size from 16,758 to 30,230 square feet of land area and are located between 0.98 of a mile to 1.61 miles from the subject. The appellant's grid analysis indicated the subject property and the comparables are in different assessment neighborhood codes. The appellant submitted copies of the MLS listings for all six of the comparable sales. The sales occurred from May 2019 to August 2020 for prices ranging from \$785,000 to \$1,000,000 or from \$163.51 to \$200.29 per square foot of living area, including land.<sup>2</sup> Based on the evidence contained in the record, the appellant requested a reduction and a total assessment of \$273,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$315,670. The subject's assessment reflects a market value of \$944,272 or \$230.59 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 two separate grid sheets detailing the appellant's six comparable sales, as well as its own four comparable sales along with a map illustrating the location of each party's comparables. In its grid analysis using the appellant's comparables, the board of review noted the appellant's comparable #2 was originally a smaller home constructed in 1915 but was later rehabbed and remodeled in 2002. The board of review also stated the appellant's comparable #5 was sold in an unfinished condition and provided pictures from an MLS listing depicting the unfinished areas.

The board of review's comparables are improved with two, part one-story and part-two story dwellings, one two-story dwelling, and a one and one half-story dwelling of frame, brick or frame and brick exterior construction ranging in size from 3,757 to 4,275 square feet of living area. The dwellings were built in 2006 and 2009. Each comparable has a basement with finished area, central air conditioning, two fireplaces, and a garage ranging in size from 638 to 828 square feet of building area. These properties have sites ranging in size from 9,084 to 11,633 square feet of land area and are located from 1.07 to 1.49 miles from the subject. The sales occurred from April 2020 to March 2021 for prices ranging from \$1,020,000 to \$1,225,000 or from \$263.16 to \$291.04 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant provided a written memorandum and analysis of the board of review's submission, which included the MLS listings for the board of review's comparable sales. The appellant discussed the relevancy of the assessment neighborhood code and each party's respective sales comparables. The appellant also argued that a previous agreement or stipulation with the board of review, which did not result in an appeal to the Property Tax Appeal Board, should not limit any reduction in a subsequent year. In conclusion, the appellant claimed that after considering the location of all the sales provided by both parties, the appellant's comparables are the best evidence of value contained in the record.

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<sup>1</sup> The appellant's grid analysis did not disclose the size of the garage for comparable # 5, however, the board of review's evidence revealed this comparable contained a 1,304 square foot garage.

<sup>2</sup> The MLS listing disclosed that comparable #2 sold for \$785,000, not \$765,000 as listed on the appellant's grid analysis.

### **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 this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of ten comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #3, #4, #5, and #6, which sold less proximate in time to the assessment date than the other comparables in this record and/or have significantly more square feet of living area when compared to the subject. The Board finds the best evidence of market value to be the appellant's comparable #2 and the board of review's four comparable sales, which sold more proximate in time to the assessment date but have varying degrees of similarity to the subject in dwelling size, age, location, site size, and features. These most similar comparables are located from 1.07 to 1.61 miles from the subject and were sold between April 2020 and March 2021 for prices ranging from \$785,000 to \$1,225,000 or from \$170.43 to \$2701.49 per square foot of living area, including land.

Removing the high and low sales, appellant's comparable #2 and the board of review's comparable #1, results in a tighter value range of \$1,020,000 to \$1,135,000 or from \$263.16 to \$271.49 per square foot of living area, including land. The subject's assessment reflects a market value of \$944,272 or \$230.59 per square foot of living area, land included, which falls below this range in terms of overall value and on a per square foot basis. In addition, the subject's value is lower than five of the six best comparables contained in the record on a per square foot basis. 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: February 20, 2024



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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