



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

APPELLANT: Robert & Lisa Jost  
DOCKET NO.: 21-07012.001-R-1  
PARCEL NO.: 05-21-310-001

The parties of record before the Property Tax Appeal Board are Robert & Lisa Jost, the appellants, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, P.C. in Chicago; 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:** \$39,260  
**IMPR.:** \$130,150  
**TOTAL:** \$169,410

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 dwelling of frame and masonry exterior construction with 2,828 square feet of living area. The dwelling was constructed in 1968 and is approximately 53 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces<sup>1</sup> and a 572 square foot garage. The property has a 15,840 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted three comparable sales. The comparables have varying degrees of similarity when compared to the subject in location, design, age, dwelling size and features. The comparables sold from May 2019 to December 2020 for prices ranging from \$405,000 to

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<sup>1</sup> The subject's property record card provided by the board of review revealed the subject dwelling has two fireplaces, which was not refuted by the appellants.

\$567,000 or from \$150.22 to \$166.61 per square foot of living area including land. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The appellants reported in the appeal petition that the subject property is an owner-occupied residence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$169,410. The subject's assessment reflects a market value of \$506,760 or \$179.19 per square foot of living area including land 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 the first year of the general assessment period was 2019 and a township equalization factor of 1.0094 was applied in the 2021 tax year to all non-farm properties in Milton Township.

In response to the appeal, the board of review submitted an assessment data sheet, which lists the appellants' and the assessor's comparable properties, identified as Exhibit #1; a copy of a 2019 PTAB stipulation for the subject property executed by Attorney George Reveliotis on behalf of the appellants Robert and Lisa Jost, identified as Exhibit #2;<sup>2</sup> and a residential field permit depicting a building permit was issued in April 2019 for a finished basement remodel with an estimated cost of \$8,910, identified as exhibit #3.

With respect to Exhibit #1, in support of its contention of the correct assessment the board of review, through the township assessor, submitted information on three comparable sales that have varying degrees of similarity when compared to the subject in location, design, age, dwelling size and features. The comparables sold from June 2020 to January 2021 for prices ranging from \$482,500 to \$675,000 or from \$182.21 to \$213.47 per square foot of living area, including land. A map depicting the locations of both parties' comparables in relation to the subject was submitted, along with property record cards for the subject and both parties' comparables.

With respect to Exhibit #2, the 2019 stipulation, the board of review contended that the subject's 2020 assessment was determined by using the 2019 assessment \$163,400 and applying the township equalization factor of 2.71% resulting in an assessment of \$167,830, rounded. Next the board of review contended that in 2021 the assessment of the subject property was determined by the application of the 2021 equalization factor of .94% or 1.0094, resulting in an assessment of \$169,410, rounded.

Finally, with respect to Exhibit #3, the board of review noted that the subject's sale is no longer a part of the neighborhood's sales ratio study due to the April 2019 permit issued to rehab the subject's finished basement, which is new construction after the sale.

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

Most importantly for this record and as noted above, the Property Tax Appeal Board further takes judicial notice that the subject property was the subject matter of an appeal before the

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<sup>2</sup> The Board takes judicial notice of the parties' signed stipulation in the records of Docket No. 19-00828.

Board for the 2019 tax year under Docket Number 19-00828.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to \$163,400 based on an agreement between the parties. Furthermore, the Board finds that the subject property for tax year 2021 is an owner occupied residence as indicated on the Residential Appeal petition, which was unrefuted by the board of review.

### **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, 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.

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.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year under Docket No. 19-00828.001-R-1 in which a decision was issued based upon an agreement of the parties reducing the subject's total assessment to \$163,400. The record indicates that the subject property is an owner-occupied dwelling. The Board also finds that the 2019 and 2021 tax years are within the same general assessment period and that equalization factors of 1.0271 and 1.0094 were applied in Milton Township in 2020 and 2021, respectively. Furthermore, the decision of the Property Tax Appeal Board for the 2019 tax year has not been reversed or modified upon review and there was no evidence the subject property subsequently sold establishing a different fair cash value. Therefore, applying section 16-185 of the Property Tax Code would result in a total assessment of \$169,410, as rounded,<sup>3</sup> which is equal to the subject's 2021 total assessment as determined by the DuPage County Board of Review.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains seven comparable sales submitted by the parties to support their respective positions. The Board has given less weight to the appellant's comparables #2 and #3, due to their larger dwelling size or their sale date which occurred in 2019 is less proximate in time to

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<sup>3</sup> The Board recognizes an assessment practice in DuPage County to round assessments to the nearest \$10 increment.

the lien date at issue than the other sales in the record. The Board finds the parties' remaining comparables sold more proximate in time to the assessment date at issue and are similar to the subject in location, dwelling size, design, age, foundation type and some features. These comparables sold from June 2020 to January 2021 for prices ranging from \$405,000 to \$675,000 or from \$150.22 to \$213.47 per square foot of living area, including land. The subject's total assessment reflects a market value of \$506,760 or \$179.19 per square foot of living area, land included, which falls within the range established by the best comparable sales in the record. Based on this evidence, the Board finds the comparables further demonstrate the subject property is not overvalued for assessment purposes given the application of Section 16-185 to subject's assessment. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

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:

January 16, 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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