



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

APPELLANT: Manuel & Cindy Favela  
DOCKET NO.: 21-07200.001-R-1  
PARCEL NO.: 03-35-303-009

The parties of record before the Property Tax Appeal Board are Manuel & Cindy Favela, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$59,670  
**IMPR.:** \$216,930  
**TOTAL:** \$276,600

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 2-story dwelling of frame and brick exterior construction with 3,655 square feet of living area. The dwelling was constructed in 2004. Features of the home includes a basement, central air conditioning, a fireplace and a 658 square foot garage. The property has a 11,550 square foot site and is located in Elmhurst, Addison Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on eight comparable sales located within 0.54 of a mile from the subject property. The comparables are improved with 2-story dwellings ranging in size from 3,373 to 3,939 square feet of living area that were built from 2003 to 2005. Each comparable has a basement, central air conditioning, one or two fireplaces and a garage ranging in size from 416 to 777 square feet of building area. The comparables sold from January 2020 to March 2021 for prices ranging from \$590,000 to \$875,900 or from \$174.92 to \$225.57 per square foot of living

area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$276,600. The subject's assessment reflects a market value of \$827,401 or \$226.37 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.

In support of its contention of the correct assessment, the board of review submitted information on seven comparable sales, property record cards, together with a grid analysis of the appellant's comparables<sup>1</sup>, and an arial map of both parties comparables with their distances from the subject property. The board of review comparable #2 is the same property as the appellant's comparable #7. Six comparables have sites ranging from 7,844 to 13,024 square feet of land area, no site size was provided for comparable #4. The comparables are improved with 2-story dwellings of brick or brick and frame exterior construction ranging in size from 2,565 to 4,273 square feet of living area. The dwellings were built from 1999 to 2020. Each comparable has a basement, three with finished area, central air conditioning and a garage ranging in size from 410 to 777 square feet of building area. Six comparables have a fireplace. Comparable #4 has an additional detached 440 square foot garage. The comparables sold from July 2020 to February 2021 for prices ranging from \$722,500 or \$976,101 or from \$225.57 to \$284.60 per square foot of living area, including land.

The board of review submitted a brief stating that the appellant's comparable #4 was sold under duress, due to the previous owners had purchased another property and needed to sell this comparable quickly to finalize the purchase of new property.

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

In written rebuttal, the appellant's contended the board of review's comparables #1,#5, #6 and #7 are larger or smaller homes than the subject.

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

The record contains fourteen suggested comparable sales for the Board's consideration, with one comparable being common to both parties. The Board has given less weight to the appellant's

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<sup>1</sup> The board of review submitted a grid analysis on the appellant's comparables, disclosing that the comparables have sites that range in size from 7,791 to 11,690 square feet of land area, and have exterior construction of brick or brick and frame.

comparable #1 along with the board of review comparables #3, #5 and #6 due to their basement finished areas when compared to the subject. The Board has given less weight to the board of review's comparables #1 and #7 for their dissimilar dwelling sizes when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparables #2 through #8 and the board of review comparables #2 and #4 which includes the common comparable. The Board finds that these comparables are more similar to the subject in design, dwelling size, age and some features. The comparables sold from January 2020 to March 2021 for prices ranging from \$590,000 to \$875,900 or from \$174.92 to \$239.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$827,401 or \$226.37 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment is 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: 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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