



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

APPELLANT: Kevin Morse  
DOCKET NO.: 21-07212.001-R-2  
PARCEL NO.: 05-28-212-020

The parties of record before the Property Tax Appeal Board are Kevin Morse, 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:** \$97,340  
**IMPR.:** \$220,660  
**TOTAL:** \$318,000

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 two-story dwelling of brick exterior construction with 5,112 square feet of living area.<sup>1</sup> The dwelling was constructed in 2002. Features of the home include a basement with finished area, central air conditioning, three fireplaces, a 1,016 square foot garage and an enclosed porch. The property has a 29,342 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located either 2.5 or 3.0 miles from the subject property. The comparables have sites that range in size from 19,201 to 30,783 square feet of land area and are improved with two-story dwellings of frame and masonry exterior construction that range in size from 5,005 to 5,580 square feet of living area. The dwellings

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<sup>1</sup> The Board finds the best evidence of the subject's dwelling size was found in its property record card submitted by the board of review, which contains a detailed property sketch.

were built from 1992 to 2006. Each comparable has a basement with three having finished area. Each dwelling has central air conditioning, two or three fireplaces and a garage ranging in size from 724 to 1,135 square feet of building area. Comparable #3 has an inground swimming pool and pool house. The properties sold from May to December 2020 for prices ranging from \$900,000 to \$1,000,000 or from \$166.74 to \$188.03 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$310,000 which reflects a market value of \$930,093 or \$181.91 per square foot of living area, land included, when applying 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 \$415,630. The subject's assessment reflects a market value of \$1,243,284 or \$243.21 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 critiqued the appellant's comparables, arguing comparable #1 is located in a different school district than the subject and that each of the appellant's comparables lack an enclosed porch like the subject.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located from 1.73 to 2.69 miles from the subject property. The comparables have sites that range in size from 12,207 to 47,003 square feet of land area and are improved with two-story dwellings of frame, masonry or frame and masonry exterior construction that range in size from 4,005 to 4,871 square feet of living area. The homes were built from 1990 to 2016. Each comparable has a basement with finished area, central air conditioning, one to four fireplaces and a garage ranging in size from 483 to 756 square feet of building area. Comparable #1 has a sport court, comparable #2 has an enclosed porch and comparables #3 and #4 each have an inground swimming pool. The properties sold from June 2020 to June 2021 for prices ranging from \$1,150,000 to \$1,250,000 or from \$248.82 to \$312.11 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 parties submitted eight comparable sales for the Board's consideration. The Board gives less weight to appellant comparables #1 and #3 which differ from the subject in basement finish and/or has an inground swimming pool and pool house which the subject property lacks. The Board gives less weight to each of the board of review comparables which differ from the subject in age, dwelling size and/or features an inground swimming pool which the subject property lacks.

The Board finds the best evidence of market value to be appellant comparables #2 and #4 which are more similar to the subject in location, age, design, dwelling size and some other features. These comparables sold in May and November 2020 for prices of \$900,000 and \$1,000,000 or for \$179.82 and \$180.64 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$1,243,284 or \$243.21 per square foot of living area, including land, which falls above the range established by the two best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds a 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.



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Chairman



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Member



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Member



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Member

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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: June 27, 2023



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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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