



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

APPELLANT: Alexis & Joseph Gestaut
DOCKET NO.: 21-07232.001-R-1
PARCEL NO.: 05-14-125-013

The parties of record before the Property Tax Appeal Board are Alexis & Joseph Gestaut, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the DuPage County Board of Review.¹

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: \$30,300
IMPR.: \$159,490
TOTAL: \$189,790

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 1.5-story dwelling of frame exterior construction with 1,932 square feet of living area.² The dwelling was constructed in 1923. Features of the home include a full basement with 500 square feet of finished area, central air conditioning, a fireplace, 3 baths and a two-car garage containing 550 square feet of building area. The property has an 8,043 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant submitted information on six comparable sales located within .81 of a

¹ The parties agreed to forgo the scheduled hearing on this case and have the Board issue a decision based on the evidence in the record.

² The Board finds the best evidence for the description of the subject property was the board of review's evidence which included the subject's property record card.

mile from the subject. The comparables are improved with 1.5-story dwellings that were built from 1921 to 1950 and range in size from 1,560 to 2,048 square feet of living area. The appellants reported the comparables have basements with two having finished area. Five comparables have central air conditioning. Each comparable has 1.5 to 2.5 baths and a garage ranging in size from 231 to 460 square feet of building area. The comparables sold from November 2019 to December 2021 for prices ranging from \$400,000 to \$539,900 or from \$207.79 to \$272.38 per square foot of living area, including land. Based on this evidence, the appellants 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 \$189,790. The subject's assessment reflects a market value of \$567,724 or \$293.85 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 response to the appellants' evidence, the board of review through the Milton Township Assessor's Office submitted information on the appellants' comparables disclosing site sizes ranging in size from 4,127 to 10,874 square feet of land area, comparables #1, #2 and #5 have from 285 to 602 square feet of finished basement area, and comparable #4 is part of a multi-parcel sale. The board of review also noted appellants' comparable #3 is 27 years newer than the subject and appellants' comparable #6 is located in a different neighborhood that is not comparable to the subject neighborhood.

In support of its contention of the correct assessment, the board of review through the Milton Township Assessor's Office submitted information on six comparable sales located within .54 of a mile from the subject. The comparables have sites that range in size from 7,458 to 13,082 square feet of land area and are improved with 1.5-story or 2-story dwellings of frame exterior construction. The dwellings were built from 1906 to 1930 and range in size from 1,567 to 2,373 square feet of living area. Each home features a basement, with three having 244 to 648 square feet of finished area. Five comparables have central air conditioning. Each comparable has a fireplace, 1 to 2.5 baths, and a garage ranging in size from 216 to 560 square feet of building area. Comparable #2 also has a 192 square foot carport. The comparables sold from February 2019 to April 2021 for prices ranging from \$489,000 to \$715,000 or from \$301.31 to \$324.16 per square foot of living area, including land. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants' counsel contended the county comparables #2 through #6 are not comparable due to differences from the subject in dwelling size, style and/or their remote sale dates. In a rebuttal grid analysis, counsel suggested that the appellants' comparables #1, #2 and #6 as well as county comparable #1 are the best comparable sales in the record and contended the subject's assessment should be reduced.

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

The parties submitted a total of 12 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #3 and #4 along with board of review comparables #3 and #5 due to differences in age or dwelling size when compared to the subject. The Board gives less weight to appellants' comparable #4 which is part of a multi-parcel sale. The Board gives less weight to appellants' comparable #5 and board of review comparables #4 and #6 which sold in 2019, less proximate in time to the January 1, 2021 assessment date than the other sales in the record.

The Board finds the best evidence of market value to be appellants' comparable sales #1, #2 and #6 as well as board of review comparables #1 and #2 which sold proximate in time to the assessment date at issue and are relatively similar to the subject in age, dwelling size, and most features. These most recent and similar comparables sold from March 2020 to October 2021 for prices ranging from \$415,000 to \$550,000 or from \$223.96 to \$324.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$567,724 or \$293.85 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record in terms of price per square foot but above the range on overall value. The higher overall value is reasonable when considering the subject's finished basement area, number of baths and garage size. Based on this evidence and after considering appropriate adjustments to the best comparables for differences including features when compared to 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: June 27, 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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