



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

APPELLANT: Christopher & Marci Fry  
DOCKET NO.: 21-07312.001-R-1  
PARCEL NO.: 08-03-106-003

The parties of record before the Property Tax Appeal Board are Christopher & Marci Fry, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the DuPage County Board of Review.<sup>1</sup>

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:** \$68,210  
**IMPR.:** \$98,020  
**TOTAL:** \$166,230

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a decision of the Lake 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 brick and frame exterior construction with 2,448 square feet of living area. The dwelling was constructed in 1981. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a garage containing 440 square feet of building area. The property has a 22,699 square foot site and is located in Lisle, Lisle Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on six comparable sales within .86 of a mile from the subject, two of which are within the same assessment neighborhood code as the subject. These comparables are described as 2-story dwellings ranging in size from 2,232 to 2,638 square feet of

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<sup>1</sup> The parties agreed to waive the scheduled hearing on this case and have the Board issue a decision based on the evidence in the record.

living area. The dwellings were built from 1977 to 1981 and have basements, two of which are reported to have finished area. Each comparable has a garage ranging in size from 440 to 483 square feet of building area. The comparables sold from June 2020 to March 2021 for prices ranging from \$350,900 to \$464,000 or from \$144.05 to \$177.37 per square foot of living area, land included. Based on this evidence, the appellants requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$166,230. The subject's assessment reflects a market value of \$497,248 or \$203.12 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 submitted a grid analysis of the appellant's comparables that disclosed site sizes ranging from 7,766 to 17,194 square feet and comparable #5 has finished basement area which were not refuted by the appellants.

In support of its contention of the correct assessment the board of review submitted information prepared by the township assessor on four comparable sales located within 1.07 miles from the subject and one has the same assessment neighborhood code as the subject. The comparables are reported to have sites ranging in size from 9,167 to 32,227 square feet of land area. The comparables are described as 2-story<sup>2</sup> dwellings of frame exterior construction built from 1979 to 1983 that range in size from 2,149 to 2,886 square feet of living area. Each comparable has a basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 442 to 621 square feet of building area. The comparables sold from August 2019 to May 2021 for prices ranging from \$420,000 to \$590,000 or from \$191.77 to \$204.44 per square foot of living area, land included. The board of review submitted a map depicting the locations of both parties' comparable sales in relation to the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants contended that the board of review comparables area not comparable to the subject due to differences in location, dwelling size and/or remote 2019 sale dates.

### **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.

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<sup>2</sup> The photographic evidence of the comparables supplied by the board of review indicates they are 2-story in design.

The Board finds the parties submitted ten comparables sales to support their respective positions. The Board gives less weight to appellants' comparable #2, #3, #4, and #6 as well as board of review comparables #1, #2 and #3 which lack finished basement area, a feature of the subject; they are located less proximate to the subject; and/or they sold 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' comparables #1 and #5 as well as board of review comparable #4. These comparables are relatively similar to the subject in location, age, dwelling size and some features. However, each comparable has a significantly smaller site size when compared to the subject. These comparables sold from February to May 2021 for prices ranging from \$415,000 to \$536,000 or from \$168.49 to \$191.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$497,248 or \$203.12 per square foot of living area, including land, which falls within the range established by the best comparables sales in this record on an overall basis but higher on a square foot basis. However, after considering adjustments to the best comparables for differences including site size when compared to the subject, the Board finds the appellant did not prove by preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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:

November 21, 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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