



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

APPELLANT: Paul Mueller  
DOCKET NO.: 22-03309.001-R-1  
PARCEL NO.: 08-30-414-013

The parties of record before the Property Tax Appeal Board are Paul Mueller, the appellant, by attorney Andrew S. Dziuk of Andrew Dziuk, Esq. 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:** \$64,620  
**IMPR.:** \$84,380  
**TOTAL:** \$149,000

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 2022 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 part two-story and part one-story dwelling of frame and brick exterior construction with 2,236 square feet of living area.<sup>1</sup> The dwelling was constructed in 1968 and is approximately 54 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 552 square foot garage. The property has a 10,009 square foot site and is located in Naperville, Lisle 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 that have the same assessment neighborhood code as the subject and are located within two blocks of the subject property. The

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<sup>1</sup> The Board finds the best description of the subject is found in the property record card and photographs provided by the board of review disclosing the dwelling has a frame and brick exterior, central air conditioning, a fireplace and 791 square feet of finished area in the basement, which was unrefuted by the appellant in any rebuttal evidence.

comparables have sites that range in size from 10,000 to 12,476 square feet of land area. The comparables are improved with part two-story and part one-story dwellings of frame and brick exterior construction ranging in size from 2,346 to 2,918 square feet of living area. The dwellings are 50 to 54 years old. Each comparable has a basement and a garage ranging in size from 440 to 506 square feet of building area. The comparables sold from May 2020 to September 2021 for prices ranging from \$338,000 to \$392,000 or from \$115.83 to \$150.60 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$104,071, which would reflect a market value of \$312,244 or \$139.64 per square foot of living area, including land, when using 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 \$149,000. The subject's assessment reflects a market value of \$447,179 or \$199.99 per square foot of living area, land included, when using the 2022 three-year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales that have the same assessment neighborhood code as the subject and are located within .42 of a mile from the subject property. The comparables have sites that range in size from 10,072 to 23,581 square feet of land area. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 2,160 to 2,334 square feet of living area. The dwellings were built from 1966 to 1973. Each comparable has a basement with finished area, central air conditioning, a fireplace and a garage ranging in size from 462 to 528 square feet of building area. The comparables sold from April 2021 to July 2022 for prices ranging from \$450,000 to \$525,000 or from \$208.33 to \$233.50 per square foot of living area, including land. The board of review also submitted property record cards for the subject and each of its comparables, along with a location map depicting the locations of all the comparables presented by the parties in relation to the subject property. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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

The record contains eight suggested comparable sales for the Board's consideration. The Board has given less weight to appellant's comparables due to their larger dwelling sizes and/or their sale dates occurred in 2020, less proximate in time to the assessment date at issue than the other sales in the record.

The Board finds the best evidence of market value to be the comparables submitted by the board of review, which sold more proximate in time to the January 1, 2022 assessment date and are

similar to the subject in location, dwelling size, design, age and some features. However, two of the four comparables have larger site sizes, suggesting downward adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, these most similar comparables sold from April 2021 to July 2022 for prices ranging from \$450,000 to \$525,000 or from \$208.33 to \$233.50 per square foot of living area, including land. The subject's assessment reflects a market value of \$447,179 or \$199.99 per square foot of living area, including land, which falls below the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences, 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:

April 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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