



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

APPELLANT: Donald Miller  
DOCKET NO.: 22-03441.001-R-1 through 22-03441.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Donald Miller, 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 **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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-03441.001-R-1	04-27-101-019	36,370	39,160	\$75,530
22-03441.002-R-1	04-27-101-020	26,250	0	\$26,250

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from decisions 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 two parcels improved with a 1-story ranch-style dwelling of frame exterior construction with 1,200 square feet of living area. The dwelling was constructed in 1947 and is approximately 75 years old. Features of the home include a basement, central air conditioning, a fireplace, 2 full bathrooms,<sup>1</sup> and a 576 square foot garage. The property has a combined 50,784 square foot site and is located in Warrenville, Winfield 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 from 0.33 of a mile to 1.66

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<sup>1</sup> The appellant argued the subject has only one functioning bathroom and presented a printout depicting the subject has one full bathroom. The Board finds the best evidence of the subject's bathroom count is found in the subject's property record card presented by the board of review. The Board finds the printout presented by the appellant has insufficient descriptive information to indicate its origin.

miles from the subject. The parcels range in size from 8,398 to 15,000 square feet of land area and are improved with 1-story or 1.5-story homes of frame or frame and brick exterior construction ranging in size from 1,280 to 1,830 square feet of living area. The dwellings range in age from 41 to 77 years old. Two homes each have a basement, one home has a fireplace, and three homes each have a 240 or a 512 square foot garage. Each home has central air conditioning and 1 or 1.5 bathrooms. The comparables sold from June 2022 to February 2023 for prices ranging from \$187,000 to \$276,000 or from \$133.33 to \$202.49 per square foot of living area, including land. The appellant also submitted copies of its complaints filed with the board of review. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted two sets of its "Board of Review Notes on Appeal" disclosing the total combined assessment for the subject of \$101,780. The subject's assessment reflects a market value of \$305,371 or \$254.48 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted information on eight comparable sales presented in two grid analyses,<sup>2</sup> together with maps depicting the locations of both parties' comparables. The comparables are located from 0.06 of a mile to 2.39 miles from the subject. The parcels range in size from 8,635 to 45,216 square feet of land area. Five comparables are improved with ranch-style, bi-level, or split-level homes of frame or frame and brick exterior construction.<sup>3</sup> The homes range in size from 995 to 3,640 square feet of living area and were built from 1966 to 2001 and range in age from 21 to 56 years old. Four homes each have a basement, two of which have finished area, and three homes each have a fireplace. Each home has central air conditioning, from 1.5 to 3.5 bathrooms, and a garage ranging in size from 504 to 1,050 square feet of building area. Comparables #3 and #4 each have a barn. The improved comparables sold from January 2019 to December 2022 for prices ranging from \$186,000 to \$416,500 or from \$114.42 to \$245.30 per square foot of living area, including land. The three vacant land comparables sold from August 2019 to September 2022 for prices ranging from \$85,000 to \$180,000 or from \$4.44 to \$12.98 per square foot of land area.

The board of review presented two briefs contending that the subject consists of two parcels, one of which is a vacant buildable lot, and explaining the subject's land value has a 10% adjustment for its location on a busy road. The board of review argued the appellant's comparables differ from the subject in lot size, foundation type, basement size, garage amenity, and/or garage size.<sup>4</sup> Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the board of review's comparables differ from the subject in age, basement finish, garage size, barn amenity, and/or location on a quiet road compared to the subject's location on a busy road. The appellant explained the subject parcels are contiguous land that is used as one lot and surrounded with a common fence and both parcels were combined into one new parcel effective for the 2023 tax year. The appellant also submitted

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<sup>2</sup> The three comparables presented in the second grid analysis are renumbered as comparables #6 through #8 for ease of reference.

<sup>3</sup> The appellant's comparable #7 sold as a vacant lot with improvements constructed after the sale.

<sup>4</sup> The board of review also made comments relating to additional comparables that were presented by the appellant to the board of review, but were not presented as comparables in this appeal.

a grid analysis and listing information on the board of review's comparables and photographs of these comparables and the subject property.

### **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.

As an initial matter, the Board finds the two subject parcels are part of the same property. The board of review addressed the two parcels separately, asserting the vacant parcel is buildable, and presented a set of comparables for each parcel. The appellant contended the subject parcels are adjacent, are used as part of the same property, and were combined into one new parcel for the 2023 tax year. The Board finds there is no evidence in the record to show the subject parcels were not used as part of the same property for the 2022 tax year.

The record contains a total of twelve comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #1, which is a substantially larger home than the subject and is located more than one mile from the subject. The Board gives less weight to the appellant's comparable #4, which is located more than one mile from the subject and sold less proximate in time to the January 1, 2022 assessment date than the other comparables in this record. The Board also gives less weight to the board of review's comparables #2 through #5, due to substantial differences from the subject in dwelling size, design, and/or barn amenity, and to the board of review's comparables #6, #7, and #8, which were sales of vacant land unlike the subject and are located more than one mile from the subject. Moreover, the board of review's comparables #2, #3, and #7 each sold less proximate in time to the January 1, 2022 assessment date than the other comparables in this record.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #3 and the board of review's comparable #1, which sold more proximate in time to the assessment date and are relatively similar to the subject in design, dwelling size, location, and some features. However, these comparables would need upward adjustments for their significantly smaller lots than the subject's combined 50,784 square foot lot and for their lack of a basement that is a feature of the subject. These comparables would also need downward adjustments to account for the subject's location on a busy road and for their significantly newer homes of 41 or 51 years old compared to the 75 year old subject home.

These three most similar comparables sold for prices ranging from \$259,500 to \$308,000 or from \$190.39 to \$217.51 per square foot of living area, including land. The subject's assessment reflects a market value of \$305,371 or \$254.48 per square foot of living area, including land, which is within the range established by the best comparable sales in terms of total market value but above the range on a price per square foot basis, which appears to be supported after considering appropriate adjustments to the best comparables for differences from the subject, such as lot size, foundation type, location, and age.

The Board also notes the principle of the economies of scale which generally provides that if all other things are equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Given the subject's smaller home and basement feature, it is logical the subject's price on per square foot basis would be higher than the best comparables.

Based on this evidence, 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: 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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