



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

APPELLANT: Michael Bowling  
DOCKET NO.: 22-03448.001-R-1  
PARCEL NO.: 05-24-304-008

The parties of record before the Property Tax Appeal Board are Michael Bowling, 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:

**LAND:** \$21,780  
**IMPR.:** \$202,250  
**TOTAL:** \$224,030

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 2-story dwelling of frame and masonry exterior construction with 3,604 square feet of living area. The dwelling was constructed in 1994. Features of the home include a look out basement,<sup>1</sup> central air conditioning, a fireplace, and a 483 square foot garage. The property has an approximately 11,285 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. In support of these arguments, the appellant submitted information on four comparables located within 0.50 of a mile from the subject. The parcels range in size from 13,476 to 30,000 square feet of land area and are improved with 2-story homes of frame and masonry exterior construction ranging in size from 3,129 to 4,034 square feet of living area. The dwellings were

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<sup>1</sup> Additional details regarding the subject not reported by the appellant are found in the subject's property record card presented by the board of review and were not refuted by the appellant in written rebuttal.

built from 1993 to 2000. Each home has a basement, three of which have finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 441 to 817 square feet of building area. Comparable #1 has an inground swimming pool. The comparables sold from September 2018 to December 2020 for prices ranging from \$510,000 to \$755,000 or from \$161.42 to \$187.16 per square foot of living area, including land. The comparables have land assessments ranging from \$24,580 to \$36,250 or from \$1.21 to \$1.82 per square foot of land area and have improvement assessments ranging from \$167,020 to \$209,780 or from \$48.72 to \$53.38 per square foot of living area.<sup>2</sup>

The appellant submitted a letter asserting that parcel number 05-24-304-004, which is located on the same street as the subject, recently received a reduction in its assessment to \$61,890 and that parcel number 05-24-115-007, which is located approximately 350 yards from the subject, sold for \$642,500 in July 2022. Based on this evidence, the appellant 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 \$224,030. The subject's assessment reflects a market value of \$672,157 or \$186.50 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%. The subject has a land assessment of \$21,780 or \$1.93 per square foot of land area and an improvement assessment of \$202,240 or \$56.12 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three comparables, together with a grid analysis of the appellant's comparables and a map depicting the locations of both parties' comparables in relation to the subject. The board of review's comparables are located within 0.24 of a mile from the subject. The parcels range in size from 11,270 to 25,018 square feet of land area and are improved with 2-story homes of frame and masonry exterior construction ranging in size from 3,104 to 3,451 square feet of living area. The dwellings were built in 1996 or 1998. Each home has a basement, central air conditioning, a fireplace, and a garage ranging in size from 598 to 690 square feet of building area. The comparables sold from April 2020 to June 2021 for prices ranging from \$635,000 to \$760,000 or from \$202.96 to \$220.23 per square foot of living area, including land. The comparables have land assessments ranging from \$21,750 to \$35,580 or from \$1.34 to \$1.93 per square foot of land area and improvement assessments ranging from \$58.23 to \$62.76 per square foot of living area.

The board of review also submitted a memorandum asserting the subject sold in September 2020 for a price of \$650,000. The board of review presented the Real Estate Transfer Declaration for this sale, disclosing the property was advertised for sale. The board of review contended the subject's assessment was reduced for the 2021 tax year to reflect the sale price plus the equalization factor for 2021 tax year and that the subject's assessment was increased only by the equalization factor for the 2022 tax year. The board of review's further contended the

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<sup>2</sup> The parties differ regarding the assessment amounts for the comparables. The Board finds the best evidence of assessment amounts is found in the board of review's evidence, and with respect to comparable #2, was further substantiated by its property record card presented by the board of review.

appellant's comparables #2 and #4 back to a busy road unlike the subject. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant acknowledged the appellant's comparables #2 and #4 back to a busy road, but argued these comparables are close the subject in proximity. The appellant reiterated that a property on the subject's street received a reduction in its assessment.

### **Conclusion of Law**

The appellant contends in part 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 a total of seven comparable sales<sup>3</sup> and evidence of a September 2020 sale of the subject property for the Board's consideration. The Board gives less weight to the September 2020 sale of the subject, which occurred less proximate in time to the January 1, 2022 assessment date and is less likely to be indicative of market value as of that date. The Board gives less weight to the appellant's comparables and the board of review's comparable #3, which sold less proximate in time to the assessment date than the other comparables in this record.

The Board finds the best evidence of market value to be the board of review's comparables #1 and #2, which sold more proximate in time to the assessment date and are similar to the subject in dwelling size, age, location, lot size, and features. These two most similar comparables sold for prices of \$635,000 and \$700,000 or for \$204.57 and \$202.96 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$672,157 or \$186.50 per square foot of living area, including land, which is bracketed by the best comparables in terms of total market value and is below the best comparables on a price per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment for overvaluation is not justified.

The appellant also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b).

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<sup>3</sup> Although the appellant referenced an additional July 2022 sale in a letter, the Board find the appellant did not submit sufficient information regarding the features and amenities of this property in order for the Board to conduct a meaningful comparative analysis with the subject, and thus, the Board shall not consider this sale further.

With respect to land assessment inequity, the Board finds the best evidence of land assessment equity to be the board of review's comparables #1 and #2, which are more similar to the subject in lot size and view. The Board gave less weight to the appellant's comparables and the board of review's comparable #3, which are less similar to the subject in lot size than the other comparables in this record and/or back to a busy road unlike the subject. These two most similar comparables have land assessments of \$21,750 and \$23,640 or of \$1.93 and \$1.89 per square foot of land area, respectively. The subject's land assessment of \$21,780 or \$1.93 per square foot of land area is bracketed by the two best comparables in this record. The subject is the most similar in lot size to the board of review's comparable #2, which has a land assessment of \$21,750 or \$1.93 per square foot of land area and supports the subject's land assessment. Based on this evidence, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

With respect to improvement assessment inequity, the Board finds the best evidence of improvement assessment equity to be the appellant's comparable #2 and the board of review's comparables, which are similar to the subject in dwelling size, age, location, and features. The Board gave less weight to the appellant's comparables #1, #3, and #4, which each have finished basement area and/or an inground swimming pool unlike the subject. These most similar comparables have improvement assessments ranging from \$173,260 to \$216,580 or from \$48.72 to \$62.76 per square foot of living area. The subject's improvement assessment of \$202,240 or \$56.12 per square foot of living area falls within the range established by the best comparables in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is not justified.

As a final point, the Board gave no weight to the appellant's argument that the subject's assessment should be reduced because a property on the same street as the subject received a reduction. Evidence demonstrating that another property is overvalued or inequitably assessed is not relevant to determine whether the subject property is overvalued or inequitably assessed.

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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