



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

APPELLANT: Kelly & Andrew Vernon
DOCKET NO.: 22-03517.001-R-1
PARCEL NO.: 05-11-420-040

The parties of record before the Property Tax Appeal Board are Kelly & Andrew Vernon, the appellants, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. 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: \$43,520
IMPR.: \$360,790
TOTAL: \$404,310

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 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 exterior construction with 4,209 square feet of living area. The dwelling was built in 2020 and is approximately 2 years old. Features of the home include a partially finished basement, central air conditioning, and a 2-car garage with 440 square feet of building area.¹ The property has an approximately 16,316 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 this argument, the appellants submitted information on three comparable sales located in the subject's assessment neighborhood code. The comparables have sites that range in size from 10,513 to 15,214 square feet of land area. The comparables are improved with 2-story dwellings of frame exterior

¹ The best description of the subject was found in the property record card presented by the board of review, which was unrefuted by the appellant in written rebuttal.

construction ranging in size from 3,868 to 4,324 square feet of living area. The dwellings range in age from 10 to 20 years old. The comparables each have a basement, one of which has finished area. Each comparable has central air conditioning and a garage ranging in size from 400 to 726 square feet of building area. The properties sold from July 2020 to March 2021 for prices ranging from \$880,000 to \$1,150,000 or from \$211.69 to \$265.96 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$341,230 which reflects a market value of \$1,023,792 or \$243.24 per square foot of living area, land included, when applying 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 \$404,310. The subject's assessment reflects a market value of \$1,213,415 or \$288.29 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 six comparable sales located in the subject's neighborhood code. The comparables have sites that range in size from 12,087 to 17,267 per square foot of land area.² The comparables are improved with 2-story dwellings of frame exterior construction ranging in size from 3,758 to 4,663 square feet of living area. The homes were built from 2000 to 2015. The comparables each have a basement, five of which have basement finish. Each comparable has central air conditioning, one to three fireplaces, and a 2-car or a 3-car garage ranging in size from 525 to 760. The comparables sold from September 2020 to December 2022 for prices ranging from \$1,249,000 to \$1,699,000 or from \$326.72 to \$418.17 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellants 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 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 nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellants' comparables as well as board of review comparables #1, #2, #3, and #6 which are less similar to the subject in age than other comparables in this record and/or which sold in 2020, occurring less proximate in time to the January 1, 2022 assessment date at issue than other comparables in this record.

² The board of review submitted four property record cards and an aerial photograph for comparable #2 depicting this comparable is situated on four contiguous parcels. The property record cards indicated there are "Multiple PN's" associated with the sale of each of these parcels with the sale price being the same amount and with the same sale month and year being on each record. Therefore, the Board will combine the lot sizes for the four parcels.

The Board finds the best evidence of market value to be the board of review comparables #4 and #5 which sold proximate in time to the subject's assessment date and are similar to the subject in location, design, age, dwelling size, and most features. These two comparables sold in May and June 2021 for prices of \$1,625,000 and \$1,699,000 or of \$364.36 and \$418.07 per square foot of living area, land included. The subject's assessment reflects a market value of \$1,213,415 or \$288.29 per square foot of living area, land included, which falls below the two best comparable sales in this record. Based on this evidence and after considering the appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellants failed to prove by a 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:

May 21, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Kelly & Andrew Vernon, by attorney:
Brian P. Liston
Law Offices of Liston & Tsantilis, P.C.
33 North LaSalle Street
28th Floor
Chicago, IL 60602

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187