



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

APPELLANT: Charles Nicholson  
DOCKET NO.: 22-03800.001-R-1  
PARCEL NO.: 03-34-208-037

The parties of record before the Property Tax Appeal Board are Charles Nicholson, 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:** \$62,300  
**IMPR.:** \$271,730  
**TOTAL:** \$334,030

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 brick exterior construction with 4,331 square feet of living area.<sup>1</sup> The dwelling was constructed in 2004. Features of the home include a basement, central air conditioning, two fireplaces, 4 bathrooms, and a 785 square foot garage. The property has a 9,582 square foot site and is located in Elmhurst, Addison Township, DuPage County.

The appellant contends overvaluation and assessment equity as the bases of the appeal. In support of these arguments, the appellant submitted information on six comparables located from the same block to 0.8 of a mile from the subject, four of which are within the same assessment neighborhood code as the subject. The parcels range in size from 7,405 to 12,632 square feet of land area and are improved with 2-story homes of brick or brick and stone exterior construction

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<sup>1</sup> The Board finds the best evidence of dwelling size is found in the subject's property record card presented by the board of review which contains a sketch with measurements.

ranging in size from 3,816 to 6,158 square feet of living area. The dwellings range in age from 7 to 29 years old. Each home has a basement with finished area, central air conditioning, two fireplaces, from 4.5 to 5.5 bathrooms, and a 450 or a 600 square foot garage. The comparables have land assessments ranging from \$51,780 to \$62,650 or from \$4.10 to \$8.06 per square foot of land area and have improvement assessments ranging from \$162,890 to \$257,040 or from \$40.82 to \$60.35 per square foot of living area. Two comparables sold in April 2021 and December 2022 for prices of \$770,000 and \$870,000 or \$125.04 and \$212.76 per square foot of living area, including land, respectively.

The appellant also submitted a property valuation report estimating the subject property had a market value ranging from \$840,000 to \$899,000 as of January 5, 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 \$334,030. The subject's assessment reflects a market value of \$1,002,190 or \$231.40 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>2</sup> The subject has a land assessment of \$62,300 or \$6.50 per square foot of land area and an improvement assessment of \$271,730 or \$62.74 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales located from 0.07 of a mile to 1.06 miles from the subject, three of which are within the same assessment neighborhood code as the subject. Comparable #1 is the same property as the appellant's comparable #5. Five comparables have sites ranging in size from 8,350 to 11,700 square feet of land area. The comparables are improved with 2-story homes of brick or brick and frame exterior construction ranging in size from 3,407 to 4,276 square feet of living area. The dwellings were built from 2000 to 2011. Each home has a basement, two of which have finished area, central air conditioning, one or two fireplaces, 3 to 4.5 bathrooms, and a garage ranging in size from 452 to 733 square feet of building area. The comparables have land assessments of \$62,300 and \$65,410, five of which range from \$5.59 to \$7.46 per square foot of land area, and have improvement assessments ranging from \$212,060 to \$263,850 or from \$61.16 to \$64.58 per square foot of living area. The comparables sold from September 2019 to May 2022 for prices ranging from \$812,500 to \$1,006,500 or from \$222.62 to \$259.27 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's 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

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<sup>2</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2022.

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 record contains a total of eight comparable sales<sup>3</sup> and a property valuation report for the Board's consideration. The Board gives less weight to the property valuation report, as this report is not an appraisal and only develops a potential range of marketing prices for the subject. The Board gives less weight to the appellant's comparable #6, which is a substantially larger home than the subject. The Board also gives less weight to the board of review's comparables #2 and #4, which sold less proximate in time to the assessment date than other comparables in this record, and the board of review's comparable #3 which is a substantially smaller home than the subject. The Board gives less weight to the board of review's comparable #6 which is located more than one mile from the subject.

The Board finds the best evidence of market value to be the appellant's comparable #1 and the board of review's comparables #1 and #5, which sold more proximate in time to the assessment date and are similar to the subject in dwelling size, age, location, site size, and some features, although one of these comparables has finished basement area unlike the subject, suggesting a downward adjustment to this comparable would be needed to make it more equivalent to the subject. These comparables are smaller homes than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. Two comparables have fewer bathrooms and one comparables has more bathrooms than the subject, suggesting adjustment to the best comparables for these differences would be needed.

The three most similar comparables sold for prices ranging from \$870,000 to \$985,000 or from \$212.76 to \$250.70 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,002,190 or \$231.40 per square foot of living area, including land, which is above the range established by the best comparable sales in the record, but appears to be justified after considering appropriate adjustments to the best comparables for differences from the subject, such as dwelling size, basement finish, and bathroom count. Based on this evidence, 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).

The record contains a total of eleven equity comparables, with one common comparable, for the Board's consideration. With regard to improvement assessment equity, the Board gives less weight to the appellant's comparable #3, which is a substantially newer home than the subject, and the appellant's comparables #5 and #6, which are substantially larger homes than the subject. The Board gives less weight to the appellant's comparable #2, which has an improvement assessment substantially lower than the other comparables in this record, indicating this

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<sup>3</sup> The appellant did not present the common comparable as a comparable sale.

comparable is an outlier. The Board also gives less weight to the board of review's comparable #3, which is a substantially smaller home than the subject, and the board of review's comparable #6 which is located more than one mile from the subject.

The Board finds the best evidence of improvement assessment equity to be the appellant's comparables #1 and #4 and the board of review's comparables #1, #2, #4 and #5, which are similar to the subject in dwelling size, age, location, and some features, although four of these comparables have finished basement area unlike the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from \$223,900 to \$268,350 or from \$60.02 to \$64.58 per square foot of living area. The subject's improvement assessment of \$271,730 or \$62.74 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, 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 no further reduction in the subject's improvement assessment is justified.

With respect to land assessment inequity, the Board gives less weight to the board of review's comparable #4, for which no site size was provided, and to the board of review's comparable #6 which is located more than one mile from the subject. The Board finds the remaining comparables are similar to the subject in site size and have land assessments ranging from \$51,780 to \$65,410 or from \$4.10 to \$7.46 per square foot of land area. The subject's land assessment of \$62,300 or \$6.50 per square foot of land area falls within the range established by the best comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and no reduction in the subject's land assessment is warranted.

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: March 26, 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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