



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

APPELLANT: Kevin Moore  
DOCKET NO.: 23-05167.001-R-1  
PARCEL NO.: 05-09-320-001

The parties of record before the Property Tax Appeal Board are Kevin Moore, 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:** \$34,470  
**IMPR.:** \$119,580  
**TOTAL:** \$154,050

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 2023 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 "Ranch" dwelling of masonry exterior construction with 1,850 square feet of living area. The dwelling was built in 1978. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 630 square foot garage. The property has an 8,441 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In partial support of this argument the appellant submitted evidence regarding the purchase of the subject property on March 30, 2023 for a price of \$400,000. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold by the owner, the property had been advertised by word of mouth for 3 months, and the property was sold using a contract for deed. In further support of the transaction the appellant submitted a partial copy of the Settlement Statement, a copy of the Trustee's Deed, and the first page of the

PTAX-203 Real Estate Transfer Declaration, which revealed the subject property was not advertised prior to its sale.

As alternative support for the overvaluation argument, the appellant submitted information on three comparable sales located from .02 of a mile to 1.2 miles from the subject. The comparables have sites ranging in size from 8,453 to 9,337 square feet of land area that are improved with “Ranch” or 1.5-story dwellings of frame exterior construction ranging in size from 1,688 to 1,756 square feet of living area. The dwellings are 64 or 74 years old. One comparable has an unfinished basement and two comparables do not have basement foundations. The comparables have central air conditioning, and a 368 or a 380 square foot garage. One comparable has a fireplace. The comparables sold from December 2021 to October 2022 for prices ranging from \$330,000 to \$418,000 or from \$192.42 to \$247.63 per square foot of living area, including land. As to the subject’s recent sale, the appellant revealed the subject was purchased directly from the heir with no realtor involved. The appellant argued the subject has not been updated since 1978, other than a 2001 furnace replacement, and has cracks in the foundation. The appellant included photographs in support. The appellant also argued comparables #2 and #3 were updated prior to their sale.

Based on this evidence the appellant requested the subject’s assessment be reduced to \$133,333, which reflects a market value of \$400,039 or \$216.24 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 \$154,050. The subject's assessment reflects a market value of \$462,196 or \$249.84 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within .68 of a mile from the subject. The comparables have sites ranging in size from 9,739 to 11,671 square feet of land area that are improved with “Ranch” dwellings of masonry exterior construction ranging in size from 1,069 to 1,563 square feet of living area. The dwellings were built from 1924 to 1955. The comparables have basements, each of which has finished area, and a garage ranging in size from 228 to 425 square feet of building area. Two comparables have central air conditioning and two comparables each have a fireplace. The comparables sold from May 2021 to December 2022 for prices ranging from \$300,000 to \$439,000 or from \$278.95 to \$323.03 per square foot of living area, including land. The board of review argued the subject’s March 2023 sale was not an arm’s length transaction due to not being advertised on the open market prior to its sale. The board of review also submitted a copy of the PTAX-203 Real Estate Transfer Declaration regarding the subject’s March 2023 sale, which revealed the subject property was not advertised prior to its sale.

Based on this evidence the board of review requested confirmation of the subject’s assessment.

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<sup>1</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 §1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

### **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 regarding the subject's March 2023 sale for \$400,000, the Board gave little weight to the subject's sale due to the fact the sale did not have the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold by the owner, the property had been advertised by word of mouth for 3 months, and the property was sold using a contract for deed. However, the subject's PTAX-203 Real Estate Transfer Declaration revealed the subject property was not advertised prior to its sale and the appellant revealed the subject was purchased directly from the heir with no realtor involved.

The parties submitted a total of six comparable sales for the Board's consideration, none of which are particularly similar to the subject. The appellant's comparable #1 has a considerably older dwelling, which lacks a basement foundation, and has a considerably smaller garage when compared to the subject. The appellant's comparable #2 is located over a mile from the subject, has a dissimilar 1.5-story dwelling, has a considerably older dwelling, and has a considerably smaller garage when compared to the subject. The appellant's comparable #3 has a considerably older dwelling, which lacks a basement foundation, and has a considerably smaller garage when compared to the subject. The board of review's comparable #1 has a considerably older dwelling, has a considerably smaller dwelling, and has a considerably smaller garage when compared to the subject. Although, it does have a slightly larger site and has finished basement area when compared to the subject. The board of review's comparable #2 has a significantly older dwelling, has a significantly smaller dwelling, and has a considerably smaller garage when compared to the subject. Although, it does have finished basement area when compared to the subject. The board of review's comparable #3 has a considerably older dwelling, lacks central air conditioning, and has a smaller garage when compared to the subject. Although, it does have a slightly larger site and has finished basement area when compared to the subject. Additionally, three of the parties' comparables have sale dates occurring greater than 12 months prior to the January 1, 2023 assessment date at issue. Nevertheless, the parties' comparables sold for prices ranging from \$300,000 to \$439,000 or from \$192.42 to \$323.03 per square foot of living area, including land. The subject's assessment reflects a market value of \$462,196 or \$249.84 per square foot of living area, including land, which falls above the range established by the comparable sales in this record on a total market value basis but within the range on a per square foot basis. However, after considering adjustments to the comparables for differences when compared to the subject, such as their older dwellings, the Board finds the subject's higher total estimated market value as reflected by its assessment is justified. Based on this record the Board finds a reduction in the subject's assessment is not 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: January 21, 2025



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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