



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

APPELLANT: Reid Eber  
DOCKET NO.: 23-05241.001-R-1  
PARCEL NO.: 05-23-321-095

The parties of record before the Property Tax Appeal Board are Reid Eber, 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:** \$4,970  
**IMPR.:** \$55,250  
**TOTAL:** \$60,220

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 1-story residential condominium unit with 1,227 square feet of living area.<sup>1</sup> The building has brick exterior construction, was constructed in 1971 and is approximately 53 years old. The subject features central air conditioning. The property is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends both overvaluation and assessment inequity regarding the improvement as the bases of the appeal. In support of these arguments, the appellant submitted information on

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<sup>1</sup> The parties differ regarding the subject's dwelling size. The appellant presented a sketch with measurements of the subject unit whereas the board of review disputed the appellant's measurements but did not present its own sketch or measurements of the subject unit, despite providing measurements for some comparables. See 86 Ill. Adm. Code § 1910.40(a) ("The board of review shall also submit a copy of the property record card of the subject property. The property record card should contain, if possible, a schematic drawing of all structural improvements to the land, a completed cost analysis, and an indication of the basis of the land value.") Thus, the Board finds the best and only substantive evidence of the subject's dwelling size is the sketch with measurements presented by the appellant.

four comparables located within the same assessment neighborhood code as the subject and within the same building or next building to the subject. The comparables are improved with 1-story residential condominium units with 1,215 or 1,417 square feet of living area. The buildings have brick exterior construction and are 53 years old. Each comparable has central air conditioning. The comparables have improvement assessments of \$49,160 and \$53,260 or \$40.46 and \$37.59 per square foot of living area, respectively. The comparables sold from June 2018 to July 2022 for prices ranging from \$141,000 to \$178,000 or from \$116.05 to \$125.62 per square foot of living area, including land.

The appellant submitted a brief contending that the subject's dwelling size is incorrect and presented a sketch of the subject unit prepared by the "lender's assessor" at the time of purchase depicting a dwelling size of 1,227 square feet of living area.<sup>2</sup>

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$45,452.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$60,220. The subject has an improvement assessment of \$55,250 or \$45.03 per square foot of living area, when using a dwelling size of 1,227 square feet. The subject's assessment reflects a market value of \$180,678 or \$147.25 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>3</sup>

In support of its contention of the correct assessment, the board of review submitted information on nine comparables located within the same assessment neighborhood code as the subject, two of which are within the subject's building. The comparables are improved with 1-story residential condominium units ranging in size from 1,273 to 1,297 square feet of living area. The buildings are masonry exterior construction and were built in 1971 or 1974. Each comparable features central air conditioning. The comparables have improvement assessments of \$55,250 and \$58,300 or from \$42.60 to \$45.80 per square foot of living area. Three comparables sold from July 2020 to February 2023 for prices ranging from \$182,000 to \$196,500 or from \$140.32 to \$154.36 per square foot of living area, including land.

The board of review submitted a brief contending that the appellant's sketch was based on interior measurements rather than exterior measurements used by assessing officials. The board of review asserted assessing officials use the sketches and floor plans provided by the builder. The board of review argued the appellant's comparables differ from the subject in dwelling size and presented property record cards with sketches of these comparables.

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

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<sup>2</sup> The Board notes that despite the appellant's argument and documentation the appellant reported 1,297 square feet as the subject's dwelling size in the appeal petition and grid analysis.

<sup>3</sup> Section 1910.50(c)(1) of the Board's procedural rules 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. Adm. Code § 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2023.

In written rebuttal, the appellant argued the subject condominium unit should not be based on exterior measurements. The appellant asserted the county does not have building plans for the subject unit as determined by a FOIA request to the assessing officials. The appellant contended three of the four appellant's comparables are located in the same building as the subject whereas the board of review's comparables are in different buildings. The appellant argued the appellant's comparables have similar amenities compared to the subject, but the appellant acknowledges these comparables should have different improvement assessments than the subject given their different dwelling sizes. The appellant further argued the "J" units of each building, including the subject, are located above the building entrance, which is a less desirable location due to noise.

### **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.Adm.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.Adm.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment for overvaluation is not warranted.

The record contains a total of seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #4 and the board of review's comparable #1, which sold less proximate in time to the assessment date than other comparables in this record.

The Board finds the best evidence of market value to be the appellant's comparables #1, #2, and #3 and the board of review's comparables #8 and #9, which sold more proximate in time to the assessment date and are relatively similar to the subject in dwelling size, age, location, and features. These most similar comparables sold for prices ranging from \$141,000 to \$196,500 or from \$116.05 to \$154.36 per square foot of living area, including land. The subject's assessment reflects a market value of \$180,678 or \$147.25 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. 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.Adm.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.Adm.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment for assessment inequity is not warranted.

The record contains a total of thirteen equity comparables for the Board's consideration. The Board finds these comparables are similar to the subject in dwelling size, age, location, and features. These comparables have improvement assessments ranging from \$49,160 to \$58,300 or from \$37.59 to \$45.80 per square foot of living area. The subject's improvement assessment of \$55,250 or \$45.03 per square foot of living area falls within the range established by the comparables in this record. Based on this record, and after considering appropriate adjustments to the 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 reduction in the subject's assessment for assessment inequity 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: \_\_\_\_\_

November 19, 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

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