



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

APPELLANT: Ryan Sullivan
DOCKET NO.: 23-05285.001-R-2
PARCEL NO.: 09-10-405-008

The parties of record before the Property Tax Appeal Board are Ryan Sullivan, the appellant, by attorney George J. Relias, of Relias Law Group, Ltd. 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: \$121,160
IMPR.: \$391,350
TOTAL: \$512,510

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 parties appeared before the Property Tax Appeal Board for a hearing at the DuPage County Board of Review Office in Wheaton pursuant to a prior written notice. Appearing on behalf of the appellant were attorneys, George J. Relias and Dillon Nicholas and appearing on behalf of the DuPage County Board of Review was board member, Don Whistler along with witness, Mark Hoyert, Deputy Assessor from the Downers Grove Township Assessor's Office.

The subject property consists of a 2-story dwelling of cedar, stucco and stone exterior construction with 4,554 square feet of living area.¹ The dwelling was constructed in 2001. Features of the home include a full basement with finished area, central air conditioning, two

¹ The Board finds the Multiple Listing Service Sheet for the subject property submitted by the appellant disclosed the subject has a cedar, stucco and stone exterior and has two fireplaces. At the hearing the parties agreed the subject dwelling has 4,554 square feet of living area.

fireplaces and a 521 square foot garage. The property has a 17,513 square foot site and is located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information disclosing the subject was purchased on June 17, 2021 for a price of \$1,211,312. The appellant completed Section IV – Recent Sale Data disclosing the transaction was not between family members or related corporations, the subject was sold by Laura B. Monyek Trustee and had been advertised through the Multiple Listing Service (MLS) for a period of approximately 12 days. To document the sale, the appellant submitted copies of the MLS sheet, Warranty Deed, and PTAX-203 Illinois Real Estate Transfer Declaration.

In further support of the overvaluation argument the appellant submitted information on four comparable sales located within .5 of a mile from the subject property. The comparables have sites ranging in size from 7,200 to 10,820 square feet of land area that are improved with 2-story or 3-story dwellings of brick or frame exterior construction ranging in age from 17 to 22 years old and in size from 2,722 to 5,001 square feet of living area. The comparables each have a basement with finished area,² central air conditioning, one or two fireplaces and a garage ranging in size from 449 to 836 square feet of building area. The comparables sold from May 2021 to December 2022 for prices ranging from \$825,000 to \$1,537,500 or from \$303.09 to \$314.42 per square foot of living area, including land.

Relias stated at the hearing that he proposed to stipulate to a market value of \$1,375,000 which was above the subject's 2021 purchase price, but it was rejected by the board of review. Relias further argued that the 2021 purchase price of the subject was the best indicator of value. Relias further stated that Clarendon Hills is a unique community where each home is a unique, custom built and none of the lots are the same size. Lastly, Relias argued there is no justification for the increase in the subject's 2023 assessment just 18 months after the purchase in June 2021.

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 \$512,510. The subject's assessment reflects a market value of \$1,541,847 or \$338.57 per square foot of living area, land included, when using the 2023 three year average median level of assessment for DuPage County of 33.24% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within .52 of a mile from the subject property. The comparables have sites ranging in size from 10,104 to 17,022 square feet of land area that are improved with 2-story or 3-story dwellings of brick or frame exterior construction ranging in size from 4,012 to 4,438 square feet of living area. The dwellings were built from 2000 to 2004 with basements, three of which have finished area based on their property record cards that were submitted. Each home has central air conditioning, one or three fireplaces and a garage ranging in size from 661 to 912 square feet of building area. The comparables sold from July 2021 to

² The appellant submitted MLS sheets that disclosed each comparable has finished basement area.

July 2023 for prices ranging from \$1,360,000 to \$1,575,000 or from \$315.99 to \$361.28 per square foot of living area, including land.

Mr. Whistler introduced his witness Mark Hoyert, Deputy Assessor for Downers Grove Township. Hoyert testified that he would not consider appellant's comparable #4 which has a dwelling size that is almost half the size of the subject.

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

In written rebuttal, the appellant's counsel critiqued the board of review comparables noting differences in design, exterior construction and features. At the hearing the appellant's counsel argued board of review comparables #1, #3 and #4 have superior locations that are closer to downtown when compared to the subject property's location.

In closing, Relias reiterated the subject's purchase price in June 2021 is the best indicator of value and assessor's comparables #1 and #3 occurred after January 1, 2023 assessment date and should not be given much weight.

In closing, Whistler argued the subject's purchase price and three of the appellant's comparable sales occurred in 2021 less proximate to the January 1, 2023 assessment date than the comparables submitted by the assessor which occurred in 2022 and 2023 and support the subject's assessment on a sale price per square foot.

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.

The record contains information on the recent sale of the subject and eight comparable sales for the Board's consideration.

The Board finds the subject property was purchased in June 2021 for a price of \$1,211,312. The appellant provided evidence demonstrating the sale had 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 using a Realtor, and the property had been advertised on the open market with the Multiple Listing Service for 12 days. In further support of the transaction the appellant submitted copies MLS sheet and PTAX-203 Illinois Real Estate Transfer Declaration. The Board finds the subject's purchase price is below the estimated market value reflected by the assessment, however, the sale occurred approximately 18 months prior to the assessment date, calling into question whether the purchase price is reflective of fair cash value as of the January 1, 2023 assessment date. Likewise, the Board gives less weight to appellant's comparable sales #1, #2 and #3 as well as board of review comparable #3 which sold

in 2021.³ The Board also gives less weight to appellant's comparable #4 which has a significantly smaller dwelling size when compared to the subject.

The Board finds the best evidence of market value to be board of review comparable sales #1, #2 and #4 which sold more proximate in time to the assessment date at issue. Although still smaller in dwelling, these comparables are more similar to the subject in dwelling size than the comparables submitted by the appellant and require upward adjustments to make them more equivalent to the subject. Adjustments would have to be considered to these comparables for differences in features such as finished basement area and garage size. Nevertheless, these most similar comparables sold in November 2022 and July 2023 for prices ranging from \$1,360,000 to \$1,465,000 or from \$315.99 to \$361.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,541,847 or \$338.57 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on a square foot basis but higher on overall market value. The subject's higher overall market value is justified due to subject's larger dwelling size and site size. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

³ The Board finds it problematic that the board of review argues the subject's 2021 sale is dated while simultaneously using a comparable sale from 2021 to support is 2023 assessment of the subject property.

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: _____

December 23, 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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