



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

APPELLANT: Matthew Tilton & Shellane Sauer
DOCKET NO.: 23-05296.001-R-1
PARCEL NO.: 05-29-107-040

The parties of record before the Property Tax Appeal Board are Matthew Tilton & Shellane Sauer, 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: \$42,230
IMPR.: \$203,170
TOTAL: \$245,400

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 2-story dwelling of masonry exterior construction with 3,230 square feet of living area that was constructed in 1984. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 506 square foot garage. The property has an 11,983 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on June 1, 2021, 19 months prior to the assessment date at issue, for a price of \$699,000. The appellant completed Section IV – Recent Sale Data disclosing the transaction was not between family members or related

corporations,¹ that the subject was sold with help from a Realtor and was advertised in the Multiple Listing Service (MLS). The appellant submitted a copy of the residential real estate contract, the PTAX-203 Real Estate Transfer Declaration, the warranty deed and a screen shot depicting the property transfer history from DuPage County. These documents disclosed two Realtors were involved in the sale transaction, reiterated the sale date and price and the PTAX-203 depicted the sale was not between related individuals or corporate affiliates. Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$245,400 which reflects a market value of \$736,274 or \$227.95 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on three comparables located within 0.20 of a mile from the subject property. The comparables have sites that range in size from 11,662 to 16,298 square feet of land area and are improved with 2-story dwellings ranging in size from 2,792 to 3,156 square feet of living area. The homes were built in 1985 or 1986. Each comparable has a basement, with two having finished area. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 483 to 528 square feet of building area. Comparable #2 has an inground swimming pool. These properties sold in December 2021 or April 2022, 13 months or 9 months prior to the assessment date at issue, for prices ranging from \$663,500 to \$775,000 or from \$235.40 to \$245.56 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 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 appellant submitted evidence of a sale of the subject property in June 2021 while the board of review submitted three comparable sales for the Board's consideration. The Board gives less weight to the sale of the subject property which occurred less proximate to the January 1, 2023 assessment date than other properties in the record. The Board gives less weight to board of review comparable #2 which has an inground swimming pool, unlike the subject.

¹ The Board finds, based on the PTAX-203 Real Estate Transfer Declaration, submitted by the appellant that the subject property was not a transaction between related parties.

² 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 2023.

The Board finds the best evidence of market value in the record to be board of review comparables #1 and #3 sold more proximate in time to the lien date and are similar to the subject in location, design, dwelling size and most features. However, these properties each have finished basements in contrast to the subject's unfinished basement, suggesting a downward adjustment to these properties is needed to make the properties more equivalent to the subject. These two comparables sold for prices of \$685,000 and \$775,000 or \$235.40 and \$245.56 per square foot of living area, including land. The subject's assessment reflects a market value of \$736,274 or \$227.95 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record on an overall market value basis and below the two best comparables on a per square foot basis. Given the subject's slightly larger dwelling size when compared to the two best comparables a lower per square foot value appears logical. Therefore, after considering appropriate adjustment to the best comparables for differences from the subject, the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment is not justified.

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: _____

February 18, 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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