



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

APPELLANT: David Wenke
DOCKET NO.: 23-05312.001-R-1
PARCEL NO.: 05-13-107-042

The parties of record before the Property Tax Appeal Board are David Wenke, 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: \$38,190
IMPR.: \$173,790
TOTAL: \$211,980

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 frame and masonry exterior construction with 2,177 square feet of living area. The dwelling was built in 1973. Features of the home include a basement with finished area, central air conditioning, one fireplace, and a garage with 418 square feet of building area. The property has a 9,752 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located from 1.5 to 6 miles from the subject, none of which are located in the subject's neighborhood code. The parcels range in size from 9,989 to 24,613 square feet of land area. The comparables are improved with 2-story homes of frame exterior construction ranging in size from 2,128 to 2,542 square feet of living area. The homes were built from 1964 to 1979. The homes each have a basement, one of which has finished area. Each comparable has central air conditioning, one fireplace, and garage that

ranges in size from 440 to 576 square feet of living area. The comparables sold from February 2023 to March 2024 for prices ranging from \$560,000 to \$684,000 or from \$263.16 to \$287.03 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$167,300 which reflects a market value of \$501,950 or \$230.57 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 \$211,980. The subject's assessment reflects a market value of \$636,004 or \$292.15 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹

Evidence submitted by the board of review included a copy of its grid analysis and property record cards for its suggested comparables (Exhibit I). The board of review also referenced its Exhibit II, which it noted included an Assessment Data Sheet with a list of the assessor's comparables, the subject's property record card, and a map depicting the location of the parties' comparables in relation to the subject; however, the Board was unable to find the subject's property record card in the evidence submitted. The board of review noted the price per square foot range for each of the parties' suggested comparables and illustrated the subject's price per square foot fell between the two ranges. Additionally, the board of review noted the following: the subject was assessed lower than its 2021 sale price, each of the appellant's comparables were located over 1 mile from the subject with three being located over 4 miles, three comparables are located in different school districts which was supported by property information sheets, one of the appellant's comparables is in an incorporated location, and three of the appellant's comparables lack basement finish. The board of review asserted its comparables were each located within ½ mile of the subject and were each located in the same school district as the subject.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located within the same assessment neighborhood code as the subject property and within 0.37 of mile from the subject. The parcels range in size from 7,621 to 12,050 square feet of land area. The comparables are improved with 2-story homes of frame exterior construction ranging in size from 1,800 to 2,444 square feet of living area. The dwellings were built from 1961 to 1998. The homes each have a basement, three of which have finished area. Each comparable has central air conditioning and a garage that ranges in size from 480 to 546 square feet of building area. Three comparables each have one fireplace. The comparables sold from June 2021 to July 2023 for prices ranging from \$675,000 to \$950,000 or from \$326.27 to \$388.71 per square foot of living area, land included. The board of review also disclosed the subject sold in December 2021 for a price of \$685,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

¹ 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 not published 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.

The record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables which are each located over 1.5 miles from the subject, three of these also lack basement finish which is a feature of the subject. The Board gives less weight to board of review comparable #2 which is a substantially newer home than the subject. The Board also gives less weight to board of review comparable #3 which has a 2021 sale date and thus is less proximate in time to the subject's January 1, 2023 assessment date at issue than other comparables in this record.

The Board finds the best evidence of market value to be board of review comparables #1 and #4. These two comparables are older homes than the subject and are relatively similar to the subject in location, design, dwelling size, and features. These two properties sold proximate in time to the subject's assessment date for prices of \$675,000 and \$742,000 or \$371.00 and \$375.00 per square foot of living area, land included. The subject's assessment reflects a market value of \$636,004 or \$292.15 per square foot of living area, land included, which falls below the two best comparable sales in this record. Based on the market value evidence in this record and after considering adjustments to the two best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment based on overvaluation 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: _____

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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