



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

APPELLANT: Raymond & Claudette Lavelle  
DOCKET NO.: 23-05339.001-R-1  
PARCEL NO.: 06-27-407-108

The parties of record before the Property Tax Appeal Board are Raymond & Claudette Lavelle, the appellants, by attorney William J. Seitz, of the Law Offices of William J. Seitz, LLC in Northbrook; 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:** \$23,720  
**IMPR.:** \$213,510  
**TOTAL:** \$237,230

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 on February 4, 2026 for a virtual hearing by Webex video conferencing pursuant to prior written notice dated December 11, 2025. Appearing virtually on behalf of the appellants was William J. Seitz, the appellants' attorney, along with the appellants' witness, Paul K. Moy, appraiser. Appearing virtually on behalf of the DuPage County Board of Review was Tom McDonnell, board of review chairman, along with the board of review's witness appearing virtually, Matt Bendicsen, deputy assessor for York Township.

The hearing was originally scheduled to be held at the DuPage Center in Wheaton and was changed to a virtual format at the request of the Administrative Law Judge and with consent of the parties. The virtual hearing was a consolidated hearing that includes this 2023 appeal and the appellants' 2024 appeal under PTAB docket number 24-03834.

The subject property consists of a split-level<sup>1</sup> attached dwelling of cedar and brick exterior construction with 3,201 square feet of gross living area. The dwelling was constructed in 1979 and has a chronological age of 44 years old. Features of the home include a walk-out basement with finished area, central air conditioning, one fireplace, a 506 square foot 2-car garage and an enclosed porch. The property has a 3,430 square foot pond view site and is located in Oak Brook, York Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$630,000 as of January 1, 2023. The appraisal was prepared by Paul K. Moy, Certified Residential Real Estate Appraiser and SRA as well as supervisory appraiser, Ibi Cole, Certified General Appraiser, MAI and AI-GRS. The intended use of the appraisal report was to establish the market value for the subject property in support of an ad valorem tax assessment.

In his opening statement, Seitz stated the appellants have an appraisal for the subject property which states an opinion of value that is less than the market value of the subject based on its 2023 assessment. Seitz stated that the appellants contend the appraised value for subject as of January 1, 2023, should be carried forward to the subsequent tax year, subject only to equalization.

Seitz presented his witness, Paul K. Moy. Moy testified he has been a Certified Residential Appraiser since 2003 and is employed by Cole Consulting Corporation as an independent contractor. Moy summarized his prior work and education history including his SRA designation from, and membership in, the Appraisal Institute. Moy testified that approximately 25% of the residential appraisal assignments he completes are for ad valorem tax purposes. Moy was accepted as an expert in valuation without objection.

Moy described the subject property as part of a 55+ community comprised of attached style single family dwellings and described the subject as having one bedroom and one bathroom on the main floor with a full walk-out basement/lower level. Moy testified the subject's lower level is finished with a primary bedroom, two bathrooms and a second family room and that he considered the subject to have average to good modernization.

In estimating the market value of the subject property, the appraisers developed the sales comparison approach to value selecting five comparable sales located in the same community as the subject and within 0.22 of a mile from the subject property. The comparables have sites that range in size from 2,900 to 5,856 square feet of land area and are improved with split-level attached dwellings of brick or cedar and brick exterior construction ranging in size from 2,682 to 3,201 square feet of gross living area. The homes are from 42 to 48 years old. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a 2-car garage. The appraiser rated the comparables from average to good in modernization. The comparables sold from May to November 2022 for prices ranging from \$575,000 to \$732,500 or from \$179.63 to \$246.09 per square foot of gross living area, land included.

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<sup>1</sup> The parties differ as to the design of the subject property. The Board finds the best evidence of design was found in the appellants' s appraisal which included photographs and a sketch of the subject improvements.

The appraiser adjusted the comparables for differences with the subject in site size, view, dwelling size, modernization and fireplace counts arriving at adjusted sale prices of the comparables ranging from \$630,000 to \$689,500 and an opinion of market value for the subject of \$630,000.

Moy testified that when selecting comparables he looks for the most similar property in terms of gross living area, lot size, amenities, updates and age. Moy testified that since the effective date of the appraisal report is January 1, 2023, his search for comparables concentrated on the three years preceding that date and sales located within one mile of the subject. Moy testified he identified 35 sales and selected those with the most current sale dates, that were closest to the subject, were most similar in gross living area, and had similar updates and water view. Of the five selected comparable properties, Moy testified three are identical in model type and dwelling size to the subject and four have a water view. As to modernization, Moy testified appraisal comparable #1 was considered less updated than the subject while appraisal comparable #5 was considered more updated than the subject. Moy summarized the various adjustments made to the comparable properties. Moy reiterated he arrived at an opinion of value for the subject of \$630,000 which he testified is at the low end, in terms of the range of adjusted values. Moy testified he gave most weight to appraisal comparable #3 which had no adjustments and that appraisal comparables #1 and #2 provide additional support for his value conclusion.

Based on this evidence, the appellants requested the subject's assessment be reduced to reflect the appraised value when applying the statutory assessment level of 33.33%.

Under cross-examination from McDonnell, chairman of the board of review, Moy clarified the subject property may be marketed as a townhome. McDonnell questioned why some of the sales in the subject's subdivision, with identical gross living area were not selected by the appraiser, to which Moy testified his main criteria in selecting comparables is first gross living area, second is lot size and finally, for this subject property, the site's water view. Moy testified there were seven model A type dwellings that sold within his search timeframe, two of which occurred in 2021 and were excluded. Two other sales were not selected due to superior amenities.

Specifically, Moy testified he did not select the sale of 131 Briarwood (board of review comparable #5) due to superior updating and a superior water view relative to the subject which he determined using Multiple Listing Service information and a discussion with an agent familiar with the property. Moy testified he did not select the sale of 204 Briarwood (board of review comparable #2) as the lot has no water view and has somewhat superior updating relative to the subject. McDonnell noted the appraiser made adjustments to the appraisal comparable #1 for its lack of a water view and to both appraisal comparables #1 and #5 for difference from the subject in modernization. When questioned if it would be appropriate to include these two board of review sales and make adjustments, Moy responded, that would have been "reasonable."

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$237,230. The subject's assessment reflects a market value of \$713,688 or \$222.96 per square foot of gross 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 five comparables located within 0.23 of a mile from the subject property. Board of review comparables #1 and #3 are the same properties as appraisal comparables #3 and #5, respectively. The comparables have sites that range in size from 2,873 to 4,250 square feet of land area and are improved with split-level<sup>2</sup> dwellings of frame/brick/stone exterior construction each with 3,201 square feet of gross living area and built from 1970 to 1978. Each comparable has a basement, central air conditioning, one or two fireplaces and a 473 or 506 square foot garage. The comparables sold from May 2022 to March 2023 for prices ranging from \$630,000 to \$900,000 or from \$196.81 to \$281.16 per square foot of gross living area, land included.

McDonnell introduced the board of review's witness, Matt Bendicsen, deputy assessor for York Township. Bendicsen testified he has been employed at York Township for three years and is a Certified Illinois Assessing Official. McDonnell requested Bendicsen be accepted as an expert in the field of assessment to which there was no objection.

Bendicsen testified that, in establishing the assessment for the subject property, the assessor's office does a neighborhood analysis looking at relevant sales of townhomes, for the subject property. The assessor uses only the same model of dwelling for the subject's market area and "determine a median sales average to determine the appropriate value for the whole." Bendicsen testified the five comparables used to support the subject's assessment all come from the same neighborhood, are similar in age, all are model A with a dwelling size of 3,201 like the subject. Bendicsen testified these five comparable sales have a median per square foot sale price of \$228.83 which exceeds the subject's \$222.96 per square foot of market value, based on its assessment.

Bendicsen testified he did not select appraisal comparable #1 (36 Briarwood) because that property was sold as an estate and was excluded from the assessor's sales ratio study. McDonnell noted that the median sale price of the board of review's comparables is \$716,000 and that the subject's market value based on its assessment is below this median value.

The board of review submitted copies of the PTAX-203 Real Estate Transfer Declarations associated with recent sales of appraisal comparable #1 (36 Briarwood) and appraisal comparable #3/board of review comparable # 1 (62 Briarwood). The PTAX declarations for 36 Briarwood report the seller of this property to be the Executor of the Estate of Kenneth George Phillips. Two PTAX declarations were submitted for 62 Briarwood. One sale dated July 28, 2022, with a sale price of \$630,000, was submitted by both parties. A second sale of this property occurred on April 24, 2023, with a sale price of \$1,020,000.

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

On cross-examination, Bendicsen agreed there are multiple ways to value property, and that the assessor's office does not make adjustments like an appraiser would. Bendicsen testified the

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<sup>2</sup> The board of review comparables are all located in the same subdivision as the subject and are the same model type as the subject property which was previously determined to be a split-level design based on information contained in the appellants' s appraisal.

assessor considered sales after January 1, 2023 for this market value appeal but does not consider such sales for assessing purposes. With respect to the subject's market, Seitz questioned Bendicsen regarding the effect on market value for an updated property and a property with a pond or water view. Bendicsen testified that updates can affect the market value of a property but did not agree that proximity to a pond necessarily has a positive impact on market value. Bendicsen disagreed with Seitz's contention that, as long as a comparable property is located in the same neighborhood as the subject, it doesn't matter what design or model type the comparable property is, testifying that when the subject property is a townhome, the same model type is always used by the assessor unless there are no available sales.

On redirect, Moy testified he researches each of the comparable properties used in his appraisals.

Under questioning by the ALJ, Moy testified that all of the model A comparables in the appraisal had walk-out basements but when asked if all of the appraisal comparables had walk-out basements he testified, "for the most part."

The ALJ noted that both parties' comparable properties are similar to the subject and questioned each party as to why they did not use the comparables of the opposing party. For the appellants, Moy testified he did not include board of review comparable #2 as it was a little updated and lacked a water view; comparable #4 was not used because it sold after the lien date and he did not use comparable #5 due to its superior updates and superior pond view. For the board of review, Bendicsen testified he did not include appraisal comparable #1 which was an estate sale and appraisal comparables #2 and #4 which were different models than the subject property.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellants submitted an appraisal and the board of review submitted five comparable sales, two of which were also included in the appraisal, for the Board's consideration.

The Board finds the appraiser testified that his selection criteria for this assignment was dwelling size, lot size, water view, location within one mile of the subject and that sold closest to but not after the January 1, 2023 assessment date. However, the appraiser includes comparables which differ from the subject in dwelling size, water view and updates and make adjustments for these differences from the subject. Furthermore, the board of review submitted two comparables that are identical to the subject in dwelling size, are located within one mile and sold in 2022 but were not selected by the appraiser because he considered them to be superior in updating, lacked a water view or had a superior water view. At hearing the appraiser testified that it would have been reasonable to include these two sales and make adjustments for differences from the subject. This calls into question the appraiser's credibility and the reliability of the opinion of

value presented in the appraisal. As a result, the Board gives little weight to the appraisers' opinion of value and shall instead consider the raw sales in the appraisal report.

The appraisal contains five comparable sales and the board of review submitted five comparable sales, two of which were also used in the appraisal. The Board gives less weight to appraisal comparables #2 and #4 which are least similar to the subject in dwelling size than other properties in the record.

The Board finds the best evidence of market value to be appraisal comparables #1, #3 and #5 along with the board of review's comparables, including the two common properties. These best comparables are identical to the subject in design and dwelling size and similar to the subject in location, age and some features. These properties sold from May 2022 to March 2023 for prices ranging from \$575,000 to \$900,000 or from \$179.63 to \$281.16 per square foot of gross living area, including land. Removing the comparables with the highest and lowest sale prices, board of review comparable #5 and appellants comparable #1, results in a narrower range of sale prices from \$630,000 to \$732,500 or from \$196.81 to \$228.83 per square foot of gross living area, land included. The subject's assessment reflects a market value of \$713,688 or \$222.96 per square foot of gross living area, including land, which falls within the range established by the best comparable sales in the record. Therefore, after considering adjustments to the best comparables with the narrowest range for differences from the subject, the Board finds 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:

March 17, 2026



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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