



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

APPELLANT: Clark & Lisa Wormer
DOCKET NO.: 23-05370.001-R-1
PARCEL NO.: 03-35-312-001

The parties of record before the Property Tax Appeal Board are Clark & Lisa Wormer, the appellants, by attorney Jay D. Kostecki, of Kozar Law Office LLC in Elmhurst; 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: \$65,100
IMPR.: \$238,630
TOTAL: \$303,730

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 for a hearing at the DuPage County Board of Review Office in Wheaton pursuant to a prior written notice. Appearing on behalf of the appellants was attorney, Jay D. Kostecki, and appearing on behalf of the DuPage County Board of Review was board member, Don Whistler along with witness, Donna Castiglia, Senior Residential Appraiser for Addison Township.

The subject property consists of a 2-story dwelling of frame exterior construction with 3,016 square feet of living area. The dwelling was constructed in 2018. Features of the home include a basement that is finished, central air conditioning, a fireplace and a 704 square foot garage. The property has an 8,624 square foot site and is located in Elmhurst, Addison Township, DuPage County.

The appellants contend overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of these arguments the appellants submitted information on five comparables with the same neighborhood code and are reported to be greater than 1 mile from the subject. The comparables have sites ranging in size from 7,260 to 11,000 square feet of land area that are improved with 2-story dwellings of frame, brick, or frame and brick exterior construction ranging in size from 3,168 to 3,541 square feet of living area. The dwellings were built from 1912 to 2007 and have basements, two of which have finished area. Each comparable has central air conditioning, one fireplace, and a garage ranging in size from 432 to 851 square feet of building area. The comparables sold from March 2021 to January 2023 for prices ranging from \$702,500 to \$865,000 or from \$198.39 to \$253.52 per square foot of living area, including land. The comparables have improvement assessments ranging from \$182,810 to \$227,000 or from \$56.83 to \$66.53 per square foot of living area. The appellants also disclosed the subject property sold in December 2017 for \$869,000. Based on this evidence the appellants 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 \$303,370. The subject's total assessment reflects a market value of \$912,665 or \$249.09 per square foot of living area, including land when applying the 2023 three year median level of assessment of 33.24% for DuPage County as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$238,630 or \$77.42 per square foot of living area.

In support of the subject's assessment the board of review submitted information on five comparables with the same neighborhood code and from .08 to .62 of a mile from the subject. The comparables have sites ranging in size from 6,050 to 10,000 square feet of land area that are improved with 2-story dwellings of frame, brick, or frame and brick exterior construction ranging in size from 3,331 to 3,664 square feet of living area. The dwellings were built from 2014 to 2022 and have basements that are finished. Each comparable has central air conditioning, one fireplace, and a garage ranging in size from 415 to 662 square feet of building area. The comparables sold from December 2021 to June 2023 for prices ranging from \$933,000 to \$1,315,000 or from \$280.10 to \$389.63 per square foot of living area, including land. The comparables have improvement assessments ranging from \$262,200 to \$283,660 or from \$77.42 to \$79.52 per square foot of living area. The board of review also submitted a comparable sales map depicting the locations of both parties comparables in relation to the subject and documentation pertaining to the sale of the subject in December 2017 for \$869,000.

Donna Castiglia, Senior Residential Appraiser for Addison Township testified that in the 2023 General Reassessment tax year they noticed homes built from 2013 and newer in Elmhurst were showing a significant difference in sale price from homes older than 2013, so they separated these homes, giving them a different classification. The older homes were classified as 2-story and the newer homes were classified as 2-story+. Upon further questioning, Ms. Castiglia stated that property values have increased since the owners purchased the property in 2017. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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.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 record contains ten comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparables which are less similar to the subject in age when compared the comparables submitted by the board of review. In addition, three comparables lack finished basement area which is a feature of the subject and two comparables sold in 2021 which is less proximate in time to the January 1, 2023, assessment date than the other comparables in the record. Likewise, the Board gives less weight to board of review comparable #1 which also sold in 2021. The Board also gives less weight to board of review comparable #5 due to its considerably larger dwelling size when compared to the subject.

The Board finds the best evidence of market value to be board of review comparables #2, #3 and #4 which sold proximate to the assessment date at issue and are most similar to the subject in location, age, and some features. However, the best comparables have larger dwelling sizes than the subject, suggesting appropriate adjustments are necessary to make them more equivalent to the subject. The comparables sold from March 2022 to June 2023 for prices ranging from \$1,010,000 to \$1,315,000 or from \$296.54 to \$389.63 per square foot of living area, land included. The subject's assessment reflects a market value of \$912,665 or \$249.09 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is supported and no reduction in the subject's assessment is warranted based on overvaluation.

The taxpayer 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.Admin.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.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains ten comparables for the Board's consideration. The Board gives less weight to the appellants' comparables due to considerable differences in age and/or lack of finished basement. The Board gives less weight to board of review comparable #5 due to its significant difference in dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1 through #4 which overall are more similar to the subject in location, age, dwelling size and features. These comparables had improvement assessments that ranged from \$262,200 to

\$278,310 or from \$77.69 to \$79.52 per square foot of living area. The subject's improvement assessment of \$238,630 or \$79.12 per square foot of living area falls within the range established by the best comparables in this record on a square foot basis and below the range on an overall basis. After considering adjustments to the best comparables for differences the Board finds the subject's improvement is supported. Based on this evidence the Board finds the appellants did not prove by clear and convincing evidence that a reduction in the subject's improvement is warranted based on uniformity.

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: _____

June 17, 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

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