



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

APPELLANT: Katlin Mulligan  
DOCKET NO.: 23-05399.001-R-1  
PARCEL NO.: 08-21-215-004

The parties of record before the Property Tax Appeal Board are Katlin Mulligan, 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:** \$41,690  
**IMPR.:** \$67,540  
**TOTAL:** \$109,230

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 split-level dwelling of frame exterior construction with 1,082 square feet of living area. The dwelling was constructed in 1980 and is 43 years old. Features of the home include a finished basement, central air conditioning, a fireplace and a 400 square foot 2-car garage. The property has a 4,200 square foot site and is located in Lisle, Lisle Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant partially completed Section IV – Recent Sale Data disclosing the subject sold in October 2017 for a price of \$225,000. In further support the appellant submitted information on three comparable sales located in the same neighborhood as the subject. The comparables have sites ranging in size from 1,415 to 1,569 square feet of land area and are improved with split-level or 1-story dwellings of aluminum siding, wood siding or stucco exterior construction ranging in size from 1,082 to 1,568 square feet of living area. The dwellings were 41-50 years

old. Each home has central air conditioning and a 2-car garage. Two comparables each have one fireplace. The comparables sold from May 2020 to December 2021 for prices ranging from \$225,000 to \$267,500 or from \$170.60 to \$207.95 per square foot of living area, including land. 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 \$109,230. The subject's assessment reflects a market value of \$327,723 or \$302.89 per square foot of living area, land included, when using the statutory level of assessment.<sup>1</sup>

In response to the appeal the board of review critiqued the appellant's comparables noting comparable #1 previously sold in May 2020 for \$225,000, comparable #2 is half of a duplex with no basement, and comparable #3 is a ranch style home with no basement. The board of review also submitted a map showing the location of the subject property in relation to both parties' comparables.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales with the same assessment neighborhood code as the subject and located within .10 of a mile from the subject. The comparables have sites ranging in size from 4,100 to 5,161 square feet of land area and are improved with split-level dwellings of frame exterior construction ranging in size from 1,082 to 1,121 square feet of living area. The dwellings were built in 1978 and have basements with finished area. Each home has central air conditioning, one or two fireplaces, and a garage ranging in size from 399 to 412 square feet of building area. The comparables sold from December 2021 to June 2023 for prices ranging from \$366,500 to \$435,000 or from \$326.94 to \$402.03 per square foot of living area, including land. 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.

As initial matter, the Board gives little weight to the October 2017 sale of the subject which occurred over 5 years prior to the January 1, 2023 assessment date and is less likely to be reflective of market value as of the assessment date at issue.

The record also contains six comparables sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #3 which sold less proximate in time to the

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<sup>1</sup> 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.

January 1, 2023 assessment date than the remaining comparables in the record. The Board gives less weight to appellant's comparables #2 and #3 which are less similar to the subject in design and dwelling size.

The Board finds the best evidence of market value to be the board of review comparables which sold more proximate in time to the assessment date at issue and are most similar to the subject design, age, dwelling size and features. These comparables sold from December 2021 to June 2023 for prices ranging from \$366,500 to \$435,000 or from \$326.94 to \$402.03 per square foot of living area, including land. The subject's assessment reflects a market value of \$327,723 or \$302.89 per square foot of living area, including land, which falls below the range established by the best comparable sales in this record. After considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the subject's assessment is well supported. Based on this record, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment is 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: \_\_\_\_\_

December 17, 2024



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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