



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

APPELLANT: Joshua Quade
DOCKET NO.: 23-05433.001-R-1
PARCEL NO.: 08-10-407-007

The parties of record before the Property Tax Appeal Board are Quade, 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 **A Reduction** 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:	\$52,700
IMPR.:	\$49,000
TOTAL:	\$101,700

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.

The parties appeared before the Property Tax Appeal Board on June 9, 2025 for a hearing at the DuPage Center in Wheaton pursuant to prior written notice dated April 10, 2025. Appearing was the appellant Joshua Quade, and on behalf of the DuPage County Board of Review was Donald Whistler, Member, along with the board of review's witness, James Berg, Deputy Assessor for Lisle Township.

Findings of Fact

The subject property consists of a split-level dwelling of vinyl exterior frame construction with 1,124 square feet of living area. The dwelling was constructed in 1959 and is approximately 64 years old. Features of the home include a basement with finished area, 1½ bathrooms, central air conditioning, a fireplace and a 440 square foot garage. The property has a 13,516 square foot site and is located in Lisle, Lisle Township, DuPage County.

The appellant contends assessment equity with respect to both the land and building assessment and overvaluation as the bases of the appeal.

In support of both the inequity and overvaluation claims, the appellant submitted three comparable properties, all located approximately “two houses” from the subject property. The appellant reported the comparables have sites that range in size from 1,650 to 2,000 square feet of land area.¹ The comparables are improved with split-level dwellings of vinyl, aluminum or brick and cedar exterior that range in size from 1,124 to 1,480 square feet of living area. The homes were built from 1959 to 1961. Each comparable has a basement, two of which have finished area. Each dwelling has 2-full bathrooms, central air conditioning, one home has fireplace and each comparable has a garage ranging in size from 324 to 528 square feet of building area. The properties sold from June 2021 to March 2023 for prices ranging from \$220,000 to \$332,500 or from \$187.23 to \$295.82 per square foot of living area, land included. The comparables have land assessments that range from \$47,330 to \$52,700. The Board was not able to meaningfully analyze the land assessment per square foot for the appellant’s comparables due to suspect site sizes submitted by the appellant. The comparables have improvement assessments ranging from \$44,220 to \$48,370 or from \$29.88 to \$41.14 per square foot of living area.

The appellant also submitted evidence disclosing the subject property was purchased on September 21, 2022 for a price of \$340,000. The appellant completed Section IV – Recent Sale Data disclosing the transaction was not between family members or related corporations, that the subject was sold with help from a Realtor and was advertised in the Multiple Listing Service (MLS) for two or three months. The appellant submitted one page from the settlement statement which reiterated the sale price and disclosed commissions were paid to real estate agents.

Based on this evidence, the appellant requested the subject’s total assessment be reduced to \$97,500 which reflects a market value of \$292,529 or \$260.26 when applying the statutory level of assessment of 33.33%. The request would lower the subject’s land assessment to \$49,700 or \$3.68 per square foot of land area and the improvement assessment to \$47,800 or \$42.53 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$103,500. The subject's assessment reflects a market value of \$311,372 or \$277.02 per square foot of 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. The subject has a land assessment of \$52,700 or \$3.90 per square foot of land area and an improvement assessment of \$50,800 or \$45.20 per square foot of living area.

In response to the appellant’s comparables, Mr. Berg testified appellant comparables #2 and #3 were not good comparables. Mr. Berg testified appellant comparable #2 was located on a high

¹ The hearing officer questioned the appellant as to the source of the site sizes of the subject and comparable properties, noting the subject’s site size as found in its property record card totals 13,516 square feet of land area as compared to 1,686 square feet of land area found in the appellant’s grid analysis. Mr. Quade testified all of the information was found on the assessor’s website. At hearing, the ALJ showed the appellant where to find the lot size of a property in its property record card.

traffic street while appellant comparable #3 was adjacent to a parking lot and located proximate to I-355. Mr. Quade interjected, asserting his property is basically at the intersection of Maple Avenue and IL-53 and that he is subjected to loud trucks early in the morning like all the properties nearby. The board of review submitted a map of the subject and both parties comparables depicting all of the properties to be bounded by Maple Avenue to the south, IL-53 to the west and I-355 to the east.

In response to the appellant's inequity argument, the board of review submitted information on five equity comparables located in the same assessment neighborhood code as the subject property and within 0.71 of a mile from the subject property. The comparables have sites that range in size from 10,493 to 15,382 square feet of land area and are improved with split-level dwellings of frame or frame and brick exterior construction ranging in size from 1,005 to 1,336 square feet of living area. The homes were built in 1959 or 1960. Each comparable has a basement, three of which have finished area. Each property has either 1 or 1½ bathrooms. Four dwellings have central air conditioning and each comparable has a garage ranging in size from 440 to 702 square feet of building area. The comparables each have a land assessment of \$52,700 or from \$3.43 to \$5.02 per square foot of land area and improvement assessments that range from \$49,120 to \$61,600 or from \$43.70 to \$49.81 per square foot of living area.

As to the appellant's overvaluation argument, the board of review submitted information on three comparables located within 0.63 of a mile from the subject property. The comparables have sites that range in size from 11,681 to 14,416 square feet of land area and are improved with split-level dwellings frame or frame and brick exterior construction ranging in size from 1,005 to 1,336 square feet of living area all of which were built in 1959. Each comparable has a basement, two of which have finished area. Each property has either 1 or 1½ bathrooms. Two dwellings have central air conditioning and each property has a garage with either 440 or 528 square feet of building area. The properties sold from March 2022 to June 2023 for prices ranging from \$310,000 to \$390,000 or from \$291.92 to \$308.46 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, in part, 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight equity comparables for the Board's consideration.

With respect to the equity argument for the subject's land assessment, the Board gives little weight to each of the appellant's comparables due to what appear to be inaccurate site sizes. The

Board also gives less weight to board of review comparables #2, #4 and #6 which are less similar to the subject in site size. The Board finds the best evidence of assessment equity for the subject's land assessment are board of review comparables #1, #3 and #5 which are most similar to the subject in site size and location. These best comparables each have a land assessment of \$52,700 or from \$3.81 to \$4.51 per square foot of land area. The subject property has a land assessment of \$52,700 or \$3.90 per square foot of land area which falls within the range established by the best land comparables in the record. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's land assessment is not supported.

With respect to the subject's improvement assessment, the Board gives less weight to appellant comparable #1 along with board of review comparables #1 through #5 which are less similar to the subject in dwelling size, basement amenities, presence of central air conditioning and/or garage size. The Board finds the best evidence of improvement assessment equity to be appellant comparables #2 and #3 along with board of review comparable #6 which are identical or nearly identical to the subject in location, age, design, dwelling size, and garage size. Although these properties present varying degrees of similarity to the subject in bathroom count, basement finished area and fireplace, suggesting adjustments are needed to make these properties more equivalent to the subject. These best comparables have improvement assessments ranging from \$47,360 to \$50,370 or from \$41.17 to \$44.81 per square foot of living area. The subject's improvement assessment of \$50,800 or \$45.20 per square foot of living area falls above the range established by the best comparables in this record. After considering adjustments to the comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is justified.

The appellant also 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). After considering the reduction to the subject's assessment based on uniformity, the Board finds a further 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: July 15, 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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