



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

APPELLANT: Michelle & Matthew Pettigrew
DOCKET NO.: 23-05663.001-R-1
PARCEL NO.: 05-13-106-030

The parties of record before the Property Tax Appeal Board are Michelle & Matthew Pettigrew, the appellants, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. in Chicago; 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: \$31,030
IMPR.: \$295,220
TOTAL: \$326,250

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 subject property consists of a 2-story dwelling of frame exterior construction with 3,141 square feet of living area. The dwelling was built in 2007. Features of the home include a basement with finished area, central air conditioning, one fireplace, and a garage with 484 square feet of building area. The property has a 7,597 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellants' appeal is based on overvaluation. In support of this argument, the appellants submitted evidence disclosing the subject property was purchased on June 8, 2021 for a price of \$925,000. The appellants completed Section IV – Recent Sale Data disclosing the transaction was not between family members or related corporations, that the subject was sold by American International Relocation Solutions LLC, and had been advertised in the Multiple Listing Service (MLS) for an undisclosed period of time using realtor, Stacey Harvey of Compass. The

appellants further indicated the property did not sell due to a foreclosure action but was sold using a contract for deed. The appellants submitted a copy of the settlement statement which reiterated the purchase price, the settlement date, and disclosed commissions being paid to two entities. The appellants also submitted copies of the PTAX-203 Real Estate Transfer Declaration, Special Warranty Deed, the purchase contract, and an Affidavit of Title. Based on this evidence, the appellants requested the subject's assessment be reduced to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$326,250. The subject's assessment reflects a market value of \$978,848 or \$311.64 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment, the board of review submitted information on four comparables located in the subject's assessment neighborhood and within 0.24 of a mile from the subject property. The comparables have sites that range in size from 8,405 to 9,825 square feet of land area. The comparables are improved with 2-story dwellings of frame or frame and masonry exterior construction ranging in size from 2,810 to 3,238 square feet of living area. The homes were built from 2001 to 2021. The comparables each have a basement, three of which have finished area. Each comparable has central air conditioning, one fireplace, and a garage that ranges in size from 424 to 483 square feet of building area. The properties sold from March 2021 to April 2023 for prices ranging from \$925,000 to \$999,000 or from \$300.44 to \$345.20 per square foot of living area, land included. Additional evidence submitted by the board of review included copies of the property record cards for the suggested comparables, as well as a map depicting the location of the comparables in relation to the subject. The board of review noted that the subject's sale price per square foot of living area fell within the range of the suggested comparables. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 evidence documenting the June 2021 sale of the subject property and the board of review submitted four comparable sales for the Board's consideration. The Board gives less weight to the subject's sale and the board of review comparable sale #4 which occurred in 2021, less proximate in time to the subject's January 1, 2023 assessment date at issue

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 yet to publish figures for tax year 2023.

than other properties in this record and, thus, less likely to reflect the market conditions as of this date. Further, board of review comparable #4 is a considerably newer home than the subject.

The Board finds the best evidence of market value to be board of review comparables #1, #2, and #3 which sold more proximate to the subject's 2023 lien date at issue and are similar to the subject in location, design, age, dwelling size, and most features. Board of review comparable #3 lacks basement finish, a feature of the subject, suggesting an upward adjustment would be necessary to make it more equivalent to the subject. Nevertheless, these three properties sold from August 2022 to April 2023 for prices ranging from \$925,000 to \$999,000 or from \$300.44 to \$345.20 per square foot of living area, land included. The subject's assessment reflects a market value of \$978,848 or \$311.64 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. Based on the market value evidence in this record and after considering adjustments to the 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: _____

February 18, 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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