



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

APPELLANT: Hector Hoyos
DOCKET NO.: 23-05666.001-R-1
PARCEL NO.: 03-36-130-002

The parties of record before the Property Tax Appeal Board are Hector Hoyos, 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: \$49,360
IMPR.: \$83,973
TOTAL: \$133,333

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook 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 Center in Wheaton pursuant to prior written notice. Appearing before the Board was appellant, Hector Hoyos, and appearing on behalf of the DuPage County Board of Review was Donald Whistler, Member of the DuPage County Board of Review, along with the board of review's witness, Donna Castiglia, Senior Residential Appraiser from the Addison Township Assessor's Office.

The subject property consists of a 2-story dwelling of frame exterior construction with 2,080 square feet of living area. The dwelling was constructed in 1956 and is approximately 67 years old. Features of the home include an unfinished basement,¹ central air conditioning, and a 648 square foot garage. The property has an approximately 7,740 square foot site and is located in Elmhurst, Addison Township, DuPage County.

¹ At hearing the appellant testified that previously finished basement area had been demolished due to flood damage and that the basement is currently unfinished.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales including a grid analysis, residential property information sheets from Addison Township and Multiple Listing Service Sheets. The comparables are located from .20 to .60 of a mile from the subject property, one of which has the same neighborhood code as the subject. The comparables have sites that range in size from 7,740 to 8,815 square feet of land area and are improved with 2-story dwellings of frame or brick and frame exterior construction ranging in size from 1,520 to 2,240 square feet of living area. The dwellings range in age from 60 to 79 years old. Two comparables have basement with one having finished area. Five homes have central air conditioning; and each home has a garage ranging in size from 396 to 800 square feet of building area. One comparable has a fireplace. The properties sold from July 2021 to July 2023 for prices ranging from \$210,000 to \$394,000 or from \$136.16 to \$181.17 per square foot of living area, land included.²

The appellant also submitted a copy of the Final Administrative Decision from the Illinois Property Tax Appeal under docket number 21-07377, wherein the Board reduced the subject's total assessment to \$118,200 based on the evidence.

The appellant testified all of his comparables are all 2-story homes like the subject and similar in location, lot size and dwelling size (within 10%). These comparables also do not have sidewalks like the subject.

Under cross examination, the appellant stated he has a choice between Conrad Fisher or Field school and agreed that Field was the brand new school. The appellant further stated his property is located south of Crestview and he did not know what school properties north of Crestview attend. Mr. Whistler questioned the appellant about the location of schools in the area.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$125,000 which reflects a market value of \$375,038 or \$180.31 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$156,430. The subject's assessment reflects a market value of \$470,608 or \$226.25 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.

In support of its contention of the correct assessment the board of review submitted a grid analysis with information on the appellant's comparable sales and a grid analysis on five³ board of review comparable sales along with a map depicting the locations of both parties' comparables in relation to the subject. The board of review, through the township assessor also submitted property record cards for the subject and both parties' comparables along with exterior photographs of the subject and the subject's building permit for interior remodeling of two bathrooms.

² The board of review reported appellant's comparable #4 subsequently sold in May 2024 for \$485,000 or \$216.52 per square foot of living area, including land.

³ Board of review comparables #3 and #4 are the same property which sold twice.

The board of review comparable sales are located in the same assessment neighborhood code as the subject property and from .05 to .27 of a mile from the subject. The comparables have sites with 7,841 or 8,712 square feet of land area and are improved with 2-story dwellings of frame exterior construction ranging in size from 1,732 to 3,670 square feet of living area. The homes were built from 1963 to 2010. Four comparables have basements with two having finished area. Each dwelling has central air conditioning and a garage ranging in size from 400 to 610 square feet of building area. Four comparables each have one or two fireplaces. The properties sold from April 2020 to March 2024 for prices ranging from \$397,500 to \$850,000 or from \$195.69 to \$259.47 per square foot of living area, land included.

Ms. Castiglia testified that the E17 neighborhood which is located south of Crestview is a newly created neighborhood for the 2023 general reassessment year, originally known as E-16. The E-17 neighborhood was created because the sales showed that homes situated north of Crestview (E-16) were selling for substantially less than homes south of Crestview (E-17).

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

In rebuttal, Mr. Hoyos argued the newly created E-17 is considerably smaller with only 318 parcels compared to 718 parcels in the remaining E-16 neighborhood which makes it difficult to find comparable properties in the newly created E-17 neighborhood. The appellant contended the township displays a pattern of over assessing lower priced homes and under assessing higher priced homes which was clearly identified in his 2021 appeal. Lastly, the appellant contends the board of review comparables are not similar to the subject due to recent improvements. In support of this contention, the appellant submitted listing information with photographs of each of the board of review's comparables. The appellant explained the only work that has been done to the subject property since the purchase was the two bathrooms have been updated and the kitchen cabinets have been painted.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains seven comparable sales submitted by the appellant, one of which sold twice; and the six comparable sales submitted by the board of review, one of which sold twice. The Board gives less weight to appellant's comparable sale #6 due to a significant difference in dwelling size when compared to the subject. The Board gives less weight to the board of review comparables due to significant differences in age and/or dwelling size. In addition, based on MLS and online information submitted by the appellant, the board of review comparables appear to be superior in updating and condition when compared to the subject property.

The Board finds the appellant's comparables #1 through #5 are most similar to the subject in age and dwelling size. However, the Board finds the two reported sales in 2021 and 2024 for appellant's comparable #4 are somewhat outliers as the sale price per square foot is considerably lower and higher, respectively, than the most similar comparables in the record but received some consideration. This comparable requires downward adjustments for its newer age and larger dwelling size. The Board gives primary emphasis to appellant comparables #1, #2, #3 and #5. However, these comparables lack a basement foundation and have smaller garages than the subject, suggesting upward adjustments are necessary to make them more equivalent to the subject. Nevertheless, these five comparables sold from July 2021 to July 2024 for prices ranging from \$335,000 to \$485,000 or from \$136.16 to \$216.52 per square foot of living area, including land. The subject's assessment reflects a market value of \$470,607 or \$226.25 per square foot of living area, including land, which falls at the higher end of the range on overall value established by the best comparable sales in this record but above the range on a price per square foot basis. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is excessive and a reduction in the subject's assessment is warranted.

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

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

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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