



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

APPELLANT: Lisa Gillespie  
DOCKET NO.: 23-05670.001-R-1  
PARCEL NO.: 05-24-303-010

The parties of record before the Property Tax Appeal Board are Lisa Gillespie, 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:** \$25,660  
**IMPR.:** \$144,327  
**TOTAL:** \$169,987

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 1-story, ranch-style dwelling of frame and masonry exterior construction with 2,383 square feet of living area. The dwelling was built in 1980. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning, one fireplace, 3.0 bathrooms, and a garage with 480 square feet of building area. The property has a 13,125 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales that are located within the same

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<sup>1</sup> The parties disagree as to the amount of finished basement area the subject features. The finished basement area was disclosed by the appellant to be 1,800 square feet while the board of review reported it to be 1,198 square feet. As the appellant did not refute the board of review's data, the Board finds the subject has 1,198 square feet of finished basement area. The Board notes that the DuPage County Board of Review did not provide the subject's property record card as required by Property Tax Appeal Board procedural rule Section 1910.40.

assessment neighborhood code as the subject property and within 0.2 of mile from the subject. The parcels range in size from 10,000 to 17,163 square feet of land area. The comparables are improved with 1-story, 2-story, or split-level homes of frame or frame and masonry exterior construction ranging in size from 1,436 to 2,436 square feet of living area. The homes were built from 1978 to 1985. The homes each have a basement, four of which have finished area, central air conditioning, either one or two fireplaces, from 2.5 to 3.5 bathrooms, and a garage that ranges in size from 380 to 528 square feet of living area. The comparables sold from September 2020 to May 2023 for prices ranging from \$320,000 to \$441,000 or from \$137.69 to \$261.77 per square foot of living area, land included. The appellant also provided a Comparative Market Analysis provided by Lisa Gillespie of RE/MAX Action which contained an MLS listing sheet associated with each comparable sale. This analysis reported that the suggested market price was \$382,816. Based on this evidence, the appellant requested the subject's assessment be reduced to \$127,606 which reflects a market value of \$382,856 or \$160.66 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" which reported the subject has an assessment of \$169,987. The subject's assessment reflects a market value of \$510,012 or \$214.02 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>2</sup>

Additional evidence submitted by the board of review included a copy of its grid analysis and property record cards for its suggested comparables (Exhibit I). The board of review also referenced its Exhibit II, which it noted included an Assessment Data Sheet with a list of the board of review/assessor's comparables, the subject's property record card, and a map depicting the location of the parties' comparables in relation to the subject. However, the board finds that the subject's property record was not included in the evidence submitted. The board of review noted the improvement assessment per square foot range for each set of the parties' comparables; illustrating that the subject fell between the two separate ranges, as well as falling within the appellant's own range. The board of review also noted that the appellant provided only one ranch-style comparable home, that the subject received a board of review reduction, and the appellant's own comparables supported the subject's assessment.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within the same assessment neighborhood code as the subject property and within 0.28 of mile from the subject. The parcels range in size from 10,410 to 12,462 square feet of land area. The comparables are improved with 1-story, ranch-style homes of masonry or frame and masonry exterior construction ranging in size from 1,807 to 2,076 square feet of living area. The homes were built from 1951 to 1979. The homes each have a basement, one of which has finished area, central air conditioning, either one or two fireplaces, either 1.5 or 2.0 bathrooms, and a garage that ranges in size from 440 to 576 square feet of building area. The comparables sold from March 2021 to May 2023 for prices ranging from \$370,000 to \$515,000 or from \$178.23 to \$285.00 per square foot of living area, land included.

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<sup>2</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 not published figures for tax year 2023.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

### **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.

The record contains a total of nine comparable sales for the Board's consideration, none of which are truly similar to the subject due to substantial differences they present in design, age, dwelling size, and other features. Nevertheless, the Board gives less weight to the appellant's comparables #2, #3, #4, #5, and #6 which have dissimilar split-level or 2-story designs when compared to the subject's 1-story, ranch-style design.

The Board finds the best evidence of market value to be the appellant's comparable #1 and the board of review comparables. These comparables are each 1-story ranch-style homes, like the subject, with varying degrees of similarity to the subject. Nevertheless, these three properties sold for prices ranging from \$370,000 to \$515,000 or from \$174.42 to \$285.00 per square foot of living area, land included. The subject's assessment reflects a market value of \$510,012 or \$214.02 per square foot of living area, land included, which falls within the range established by the most similar comparable sales in this record. Therefore, based on the market value evidence in this record, 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: \_\_\_\_\_

January 21, 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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