



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

APPELLANT: Bejoy & Rani Kappen
DOCKET NO.: 23-05671.001-R-1
PARCEL NO.: 03-25-315-013

The parties of record before the Property Tax Appeal Board are Bejoy & Rani Kappen, the appellants; 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: \$48,420
IMPR.: \$182,250
TOTAL: \$230,670

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 brick exterior construction with 3,721 square feet of living area. The dwelling was constructed in 2006 and is approximately 17 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 602 square foot garage. The property has an approximately 7,920 square foot site and is located in Elmhurst, Addison Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within 0.40 of a mile from the subject property. The comparables have sites with either 7,920 or 11,880 square feet of land area and are improved with 2-story dwellings of brick or brick and frame exterior construction ranging in size from 3,051 to 3,922 square feet of living area. The dwellings range in age from 8 to 22 years old. Each comparable has a basement, with two having finished area. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 517 to 695

square feet of building area.¹ The properties sold from May 2021 to August 2022 for prices ranging from \$560,000 to \$625,000 or from \$159.36 to \$191.13 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$211,000 which reflects a market value of \$633,063 or \$170.13 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 \$245,500. The subject's assessment reflects a market value of \$736,574 or \$197.95 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted property record cards for the subject and both parties comparables, a map depicting the proximity of subject to both parties' comparables and a grid analysis with information on four comparable sales located within 0.44 of a mile from the subject property. The comparables each have sites with 7,860 square feet of land area³ and are improved with 2-story dwellings of brick or frame and brick exterior construction ranging in size from 3,342 to 3,752 square feet of living area. The homes were built from 2003 to 2008. Each comparable is reported to have a basement, with one having finished area. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 652 to 733 square feet of building area. The properties sold from May 2022⁴ to June 2021 for prices ranging from \$682,500 to \$800,000 or from \$185.77 to \$233.30 per square foot of living area, land included.

The board of review also submitted notes on each of the appellants' comparables concluding the appellants' market value per square foot, based on its assessment, falls just above the range of sale price per square foot of the appellants' comparables and within the range of the board of review's comparables. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written rebuttal, the appellants contended three of the board of review's four comparable sales have had "extensive work done after purchase or construction." In support of this contention the appellants submitted a copy of the Addison Township Residential Property Information sheets and Multiple Listing Service (MLS) sheets for each of the board of review's comparables. The MLS sheets depict board of review comparable #1 sold in May 2022 and that comparables #1 and #3 had finished basement area at the time of sale.

¹ The Board finds the best description of the appellants comparable #2 was found in its property record card submitted by the board of review which does not include a pool amenity. The appellants did not refute this information.

² 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.

³ The Board finds the best description of the board of review's comparable site sizes was found in their respective property record cards, submitted by the board of review, which depict each site measures 60'x131.'

⁴ Board of review comparable #1 is reported to have a May 2022 sale date in its property record card submitted by the board of review and not May 2020 as depicted in the grid analysis.

The appellants further asserted board of review comparable #3 is a “close match to the subject property.” The appellants submitted a history of the sale price for board of review comparable #3 arguing the property sold in 2008, 2015 and 2021 for \$699,000, \$608,000 and \$697,000, respectively. Based on this sale history, the appellants opined that residential dwellings with minimal improvements have experienced stagnating sale prices.

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

The parties submitted eight comparable sales for the Board's consideration. The Board gives less weight to appellant comparables #2, #3 and #4 along with board of review comparables #1, #2 and #3 which differ from the subject in age, dwelling size, site size and/or finished basement area.

The Board finds the best evidence of market value to be appellant comparable #1 and board of review comparable #4 which are more similar to the subject in location, age, design, dwelling size, site size, unfinished basement and other features. These two comparables sold in June and December 2021 for prices of \$575,000 and \$682,500 or \$166.86 and \$204.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$736,574 or \$197.95 per square foot of living area, including land, which falls above the two best comparable sales in this record on an overall market value basis and is bracketed by the two best comparables on a per square foot basis. 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

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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