



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

APPELLANT: Michael Bowling
DOCKET NO.: 23-05674.001-R-1
PARCEL NO.: 05-24-304-008

The parties of record before the Property Tax Appeal Board are Michael Bowling, 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: \$23,050
IMPR.: \$199,820
TOTAL: \$222,870

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 10, 2025 for a hearing at the DuPage Center in Wheaton pursuant to prior written notice dated April 10, 2025. Appearing was Michael Bowling, the appellant, and on behalf of the DuPage County Board of Review was Donald Whistler, Member, along with the board of review's witness, Luke Wiesbrock, Residential Deputy Assessor for Milton Township.

Findings of Fact

The subject property consists of a 2-story dwelling of frame and masonry exterior construction with 3,460 square feet of living area. The dwelling was constructed in 1994. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 483 square foot garage. The property has an approximately 11,285 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal.¹ In support of this argument the appellant submitted information documenting an error in the subject's dwelling size and four comparable sales located in the same neighborhood code as the subject and within 0.22 of a mile from the subject property. The comparables have sites that range in size from 11,270 to 13,501 square feet of land area and are improved with 2-story dwellings of frame and masonry exterior construction ranging in size from 3,104 to 4,091 square feet of living area. The dwellings were built from 1993 to 1998. Each comparable has a basement, with two having finished area.² Each dwelling has central air conditioning, one or three fireplaces and a garage ranging in size from 441 to 690 square feet of building area. The properties sold from February 2021 to July 2022 for prices ranging from \$635,000 to \$724,000 or from \$157.05 to \$204.57 per square foot of living area, land included.

The appellant submitted two printouts of the subject's property information as reported by the Milton Township Assessor's Office. The printouts disclose the subject property had a dwelling size of 3,604 square feet of living area on January 17, 2024 and a dwelling size of 3,460 square feet of living area on January 23, 2024.

Mr. Bowling testified he and Mr. Wiesbrock reached an agreement for the subject's 2023 assessment utilizing all available sales in the subject's neighborhood code and arriving at an agreed per square foot market value of \$193.24 for the subject property. Mr. Bowling's brief and testimony explained this per square foot market value represented the median per square foot value of the best comparables in the subject's neighborhood. In calculating the 2023 total assessment for the subject, the assessor multiplied a dwelling size of 3,604 square feet by \$193.24 to determine an estimated market value which was then multiplied by 33.33% and rounded, resulting in a total assessment of \$232,150. On January 5, 2024, the appellant and Milton Township Residential Deputy Assessor signed a Valuation Agreement reflecting this total assessed value for the subject property.

Mr. Bowling testified he requested a copy of his property record card and discovered a discrepancy in the subject's dwelling size, specifically where measurements reported in the sketch disagreed with the total square footage reported elsewhere on the property record card. Mr. Bowling attested Mr. Wiesbrock acknowledged the error. However, Mr. Wiesbrock further indicated the 2023 Valuation Agreement had already been signed and no change would be made to reflect the correct living area of the subject.

¹ The Board notes that in September 2024, the DuPage County Board of Review filed a motion to dismiss the appellant's appeal objecting to PTAB's jurisdiction based on a signed stipulation with Milton Township in January 2024 which included language waiving the appellant's right to appeal to PTAB. In October 2024 the appellant responded to the County's motion arguing the Milton Township Assessor unilaterally modified this agreement by reducing the subject's dwelling size without also reducing the subject's assessment accordingly. In November 2024 the Property Tax Appeal Board denied the board of review's motion to dismiss, citing section 16-160 of the Property Tax Code (35 ILCS 200/16-160) which does not contain limiting waiver language like that included in the board of review's final decision or the 2023 Valuation Agreement. The Board further found the board of review did not dismiss the appellant's complaint filed with the board of review and instead issued a decision reducing the subject's assessment.

² The Board finds appellant comparable #4, also submitted as board of review comparable #2, has a 913 square foot finished basement as disclosed in its property record card.

Mr. Bowling testified he and Mr. Wiesbrock had utilized a median per square foot market value to arrive at the agreed upon 2023 total assessment for the subject. To support this contention, Mr. Bowling submitted copies of email messages between himself and Mr. Wiesbrock, dated January 8, 2024, wherein the appellant states, "Please issue the letter based on the \$193.24 value we discussed."

Based on this evidence and testimony, the appellant requested the subject's total assessment be reduced to \$222,870 which reflects a market value of \$668,677 or \$193.26 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 \$232,150. The subject's assessment reflects a market value of \$698,406 or \$201.85 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 information on six comparable sales, three of which are located in the same neighborhood code as the subject and all of which are located within 0.44 of a mile from the subject property. Board of review comparables #1 and #2 are the same properties as the appellant's comparables #3 and #4, respectively. The comparables have sites that range in size from 10,805 to 19,980 square feet of land area and are improved with 2-story dwellings of frame or frame and masonry exterior construction ranging in size from 3,056 to 3,747 square feet of living area. The homes were built from 1986 to 1998. Each comparable has a basement, five of which have finished area. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 506 to 724 square feet of building area. The properties sold from February 2021 to January 2024 for prices ranging from \$635,000 to \$1,010,000 or from \$202.96 to \$269.55 per square foot of living area, land included.

Mr. Wiesbrock testified the Valuation Agreement signed by the appellant and Milton Township was for a 2023 total assessed value for the subject property, suggesting the subject's dwelling size be returned to 3,604 in order to appease the appellant's request for a \$193.24 per square foot market value.

Mr. Whistler noted the dwelling sizes of the comparable properties used by the assessor in determining the median per square foot value are larger than the subject property and opined the assessor "probably gave the appellant a better deal than he deserved." Mr. Whistler stated the subject's per square foot of market value given its corrected dwelling size of \$201.37 falls within the range of the comparables submitted by both parties. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written rebuttal and oral testimony, Mr. Bowling critiqued board of review comparable #1 attesting this property is located in neighborhood GE-154e. Mr. Bowling explained that he was precluded from comparable properties in this neighborhood code for a prior appeal because Milton Township considered these properties to "suffer from external obsolescence." Mr. Bowling contended, that if he was precluded from using comparable properties in GE-154e, the board of review should follow these same guidelines and the Board should give this property

little weight. Mr. Bowling critiqued board of review comparables #4 and #5 as located in the Maryknoll subdivision which has a homeowners association and amenities which the subject's neighborhood lacks. Mr. Bowling submitted evidence documenting amenities such as a private lake, ponds, walking paths and playgrounds associated with board of review comparables #4 and #5. Mr. Bowling testified that, at the direction of Mr. Wiesbrock, he selected only comparable properties located in his neighborhood and stated there were no 2023 sales in his neighborhood. Finally, the appellant testified he believed he and Mr. Wiesbrock agreed on a per square foot market value for the subject property of \$193.24 and simply wants the agreement honored using the correct dwelling size for the subject.

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.

Initially, the appellant contends the subject's agreed 2023 total assessment was incorrectly calculated due to an error in the subject's dwelling size. The Board has verified the subject's square footage using the sketch of the subject property as presented in its property record card and finds the subject's correct dwelling size to be 3,460 square feet of living area and not 3,604 square feet. Furthermore, the appellant submitted documentary evidence indicating the parties had agreed to a market value of \$193.24 per square foot of living area for the subject property, which was not refuted by the board of review.

The record also contains eight comparable sales for the Board's consideration, as two properties were common to both parties. The Board gives less weight to appellant comparables #1 and #4 along with board of review comparables #2, #3, #4, #5 and #6, including one common property, which differ from the subject in age, location, site size and/or have a finished basement in contrast to the subject.

The Board finds the best evidence of market value to be appellant comparables #2 and #3 along with board of review comparable #3, one of the common properties, which are more similar to the subject in location, age, design and other features. However, when compared to the subject, these two best comparables have slightly larger site sizes and present varying degrees of similarity to the subject in dwelling size and garage size, suggesting adjustments are needed to make these properties more equivalent to the subject. These two comparables sold in March and June 2021 for prices of \$700,000 and \$724,000 or \$183.52 and \$202.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$698,406 or \$201.85 per square foot of living area, including land, which falls below the two best comparable sales in this record on an overall market value basis and within the range on a per square foot basis.

However, after considering appropriate adjustments to the best comparables for differences from the subject and given the documentary evidence associated with the subject's correct dwelling

size and the negotiated per square foot market value for the subject, the Board finds a reduction in the subject's assessment, commensurate with the request, is 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

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Michael Bowling
175 Macintosh Ct.
Glen Ellyn, IL 60137

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187