



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

APPELLANT: Byju & Sussha Jose
DOCKET NO.: 23-05675.001-R-1
PARCEL NO.: 03-25-321-019

The parties of record before the Property Tax Appeal Board are Byju & Sussha Jose, 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.: \$184,000
TOTAL: \$232,420

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 3,482 square feet of living area. The dwelling was constructed in 2003 and is approximately 20 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 595 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 0.30 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 are from 15 to 22 years old. Each comparable has a basement, with one 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. The appellants' grid analysis disclosed the subject property sold in August 2018 for a price of \$640,000 or \$183.80 per square foot of living area, land included. The properties sold from April to December 2021 for prices ranging from \$560,000 to \$697,000 or from \$159.36 to \$185.77 per square foot of living area, land included.

The appellants also submitted Multiple Listing Service (MLS) printouts, Residential Property Information from the Addison Township website for each of the comparables along with written comments arguing the township assessor over assessed the properties in the subject's subdivision based on a comparison of actual sale prices and market value based on assessments. The appellants asserted their comparable #2 had longer days-on-market, due in part, to "excessive overassessment." A history of sales for their comparable #4 depicts the property sold in 2008, 2015 and 2021 for prices of \$699,000, \$608,000 and \$697,000, respectively. Based on this history, the appellants contended home values in their subdivision do not appreciate unless the properties have been updated.

Based on this evidence, the appellants requested the subject's total assessment be reduced to \$197,000 which reflects a market value of \$591,059 or \$169.75 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 \$237,940. The subject's assessment reflects a market value of \$713,891 or \$205.02 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 three comparable sales located within 0.26 of a mile from the subject property. The comparables each have a 7,841 square foot site improved with 2-story dwellings of brick or brick and frame exterior construction ranging in size from 3,342 to 3,722 square feet of living area. The homes were built from 2003 to 2008. Each comparable has a basement, with one reported to have finished area. Each dwelling has central air conditioning, one fireplace and a garage ranging in size from 652 to 733 square feet of building area. The properties sold in June 2021 and May 2022 for prices ranging from \$682,500 to \$800,000 or from \$197.47 to \$233.30 per square foot of living area, land included.

The board of review also submitted comments disclosing the subject property sold in August 2018 for a price that was higher than the subject's market value based on its assessment. For the 2019 tax year, the subject's assessment was reduced to reflect its 2018 sale price and received application of the equalization factor from 2020 through 2022. The subject property was reassessed for the 2023 tax year. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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.

In rebuttal, the appellants submitted Residential Property Information printouts, MLS sheets and written comments critiquing each of the board of review's comparable properties. The MLS sheets disclosed board of review comparables #1 and #3 each have a finished basement in contrast to the unfinished basements depicted in the board of review's grid analysis.

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 seven comparable sales for the Board's consideration. The Board gives less weight to appellants' comparable #2 along with each of the board of review comparables which have finished basement area when compared to the subject's unfinished basement.

The Board finds the best evidence of market value to be appellants' comparables #1, #3 and #4 which are more similar to the subject in location, age, design, dwelling size and most features. These best comparables sold from April to December 2021 for prices ranging from \$560,000 to \$697,000 or from \$166.86 to \$185.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$713,891 or \$205.02 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. 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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