



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

APPELLANT: Susan Philip
DOCKET NO.: 23-05690.001-R-1
PARCEL NO.: 01-13-412-002

The parties of record before the Property Tax Appeal Board are Susan Philip, the appellant, by attorney Ryan Schaeffges, of the Law Office of Ryan Schaeffges, P.C. in Wheeling; 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: \$33,040
IMPR.: \$82,500
TOTAL: \$115,540

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 2-story dwelling of aluminum exterior construction with 1,856 square feet of living area. The dwelling was constructed in 1990 and is approximately 34 years old. Features of the home include a basement with finished area,¹ central air conditioning and a 400 square foot garage. The property has an approximately 8,915 square foot site and is located in Hanover Park, Wayne Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within seven blocks from the subject property. The comparables have sites ranging in size from 7,735 to 14,234 square feet of

¹ The Board finds the best description of the subject's basement was found in the board of review grid analysis which was not refuted by the appellant.

land area and are improved with 2-story dwellings of aluminum or vinyl exterior construction² ranging in size from 1,856 to 2,256 square feet of living area. The dwellings were built from 1989 to 1992. Three comparables have a basement that are reported to be unfinished and one comparable does not have a basement foundation. Each dwelling has central air conditioning and a 400 square foot garage. The properties sold from June 2021 to January 2023 for prices ranging from \$290,000 to \$410,000 or from \$156.25 to \$181.74 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$98,842 which reflects a market value of \$296,556 or \$159.78 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 \$115,540. The subject's assessment reflects a market value of \$346,655 or \$186.78 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.³

In response to the appellant's evidence, the board of review submitted a supplemental grid analysis containing the appellant's comparables which depict appellant comparables #1 and #3 each have a finished basement, which was not refuted by the appellant in rebuttal.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales located within 0.59 of a mile from the subject property. The comparables have sites that range in size from 7,737 to 13,353 square feet of land area and are improved with 2-story dwellings of aluminum or vinyl exterior construction ranging in size from 1,777 to 2,256 square feet of living area and are either 34 or 35 years old. Each comparable has a basement, with five having finished area. Each dwelling has central air conditioning and a 400 square foot garage. Five homes each have one fireplace. The properties sold from May 2021 to June 2023 for prices ranging from \$360,000 to \$450,000 or from \$186.17 to \$219.56 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 parties submitted ten comparable sales for the Board's consideration. The Board gives less weight to each of the appellant's comparables and board of review comparables #2, #4, #5 and

² The Board finds appellant comparable #3 has aluminum exterior as disclosed in the supplementary grid of the appellant's comparables submitted by the board of review.

³ 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.

#6 which differ from the subject in foundation type, unfinished basement, dwelling size and/or sold in 2021, less proximate to the January 1, 2023 assessment date than other properties in the record.

The Board finds the best evidence of market value to be board of review comparables #1 and #3 which are more similar to the subject in location, age, design, dwelling size and most features. These two comparables sold in September 2022 and June 2023 for prices ranging from \$360,000 and \$440,000 or \$202.59 and \$219.56 per square foot of living area, including land. The subject's assessment reflects a market value of \$346,655 or \$186.78 per square foot of living area, including land, which falls below the two 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 justified and a reduction in the subject's assessment is not 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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