



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

APPELLANT: Kurt Berry
DOCKET NO.: 23-05707.001-R-1
PARCEL NO.: 05-14-104-012

The parties of record before the Property Tax Appeal Board are Kurt Berry, 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: \$40,650
IMPR.: \$195,130
TOTAL: \$235,780

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 dwelling of masonry exterior construction with 2,329 square feet of living area. The dwelling was constructed in 1921. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 432 square foot garage.¹ The property has an approximately 11,048 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 four comparable sales located within seven blocks of the subject property. The comparables have sites that range in size from 8,987 to 12,774 square feet

¹ The Board finds the best description of the subject property was found in its property record card which disclosed the dwelling has finished basement area, two fireplaces and a 432 square foot garage, which was not refuted by the appellant.

of land area and are reported to be improved with 1-story dwellings of frame or masonry exterior construction ranging in size from 1,840 to 2,699 square feet of living area. The dwellings were built from 1921 to 1964. Each comparable is reported to have an unfinished basement, central air conditioning and a garage ranging in size from 247 to 576 square feet of building area. The properties sold from July 2021 to June 2023 for prices ranging from \$430,000 to \$762,500 or from \$165.80 to \$288.28 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$190,930 which reflects a market value of \$572,847 or \$245.96 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

In response to the appellant's evidence, the board of review submitted property record cards, permit information, listing details and photographs for the appellant's comparable properties. The property record cards disclose each property has one fireplace and that comparables #3 and #4 are 2-story dwellings. The listing information disclosed appellant comparable #4 was sold "as is" and the PTAX-203 Real Estate Transfer Declaration for appellant comparable #2 disclosed the property had not been advertised for sale on the open market.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$235,780. The subject's assessment reflects a market value of \$707,411 or \$303.74 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 information on four comparable sales located within 0.70 of a mile from the subject property. The comparables have sites that range in size from 11,997 to 20,321 square feet of land area and are improved with 1-story dwellings of masonry or frame exterior construction ranging in size from 2,121 to 2,595 square feet of living area. The homes were built from 1916 to 1968. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 466 to 560 square feet of building area. The properties sold from May 2022 to April 2024 for prices ranging from \$675,000 to \$925,000 or from \$318.25 to \$366.60 per square foot of living area, land included.

The board of review also submitted a 2005 cancelled Multiple Listing Service sheet for the subject property that advertised the home as a "complete gut rehab w/new addition." In further support of this information regarding the subject's updating, the board of review submitted a copy of the permit for the subject's home addition and interior alteration which totaled \$119,800 and was issued in June 2003. The board of review asserted the subject property was purchased in February 2006 for \$767,000 which was also disclosed in the subject's property record card. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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.

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 eight comparable sales for the Board's consideration. The Board gives less weight to each of the appellant's comparables which differ from the subject in design and/or have unfinished basements. Furthermore, appellant comparable #2 is not considered an arm's length transaction, based on it PTAX-203, as the property was not advertised for sale, while appellant comparable #4 is substantially smaller in dwelling size and sold in 2021, less proximate to the assessment date at issue in this appeal. The Board also gives less weight to board of review comparable #1 which differs from the subject in site size and board of review comparable #2 which sold in 2024, more than 12 months after the January 1, 2023 assessment date.

The Board finds the best evidence of market value to be board of review comparables #3 and #4 which are more similar to the subject in location, design, dwelling size and other features. These two comparables sold in November 2022 and October 2023 for prices of \$675,000 and \$853,100 or \$318.25 and \$328.75 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$707,411 or \$303.74 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record on an overall market value basis and below the two best comparables on a price 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 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

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

APPELLANT

Kurt Berry, by attorney:
Ryan Schaeffges
Law Office of Ryan Schaeffges, P.C.
851 Seton Court
Suite 1A
Wheeling, IL 60090

COUNTY

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