



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

APPELLANT: Ryan & Tina Tate  
DOCKET NO.: 23-05888.001-R-1  
PARCEL NO.: 01-25-112-036

The parties of record before the Property Tax Appeal Board are Ryan & Tina Tate, 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 **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:** \$32,180  
**IMPR.:** \$72,610  
**TOTAL:** \$104,790

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 frame construction and vinyl exterior with 1,676 square feet of living area. The dwelling was constructed in 1989 and is approximately 34 years old. Features of the home include a concrete slab foundation, central air conditioning, one fireplace and a 380 square foot garage. The subject dwelling is a Shadowbrook model. The property has an approximately 9,954 square foot interior site and is located in Carol Stream, Wayne Township, DuPage County.

The parties appeared before the Property Tax Appeal Board on February 4, 2026 for a virtual hearing by Webex video conferencing pursuant to prior written notice dated December 11, 2025. Appearing virtually was Ryan Tate, one of the appellants. Appearing virtually on behalf of the DuPage County Board of Review was Patricia Gustin, member of the board of review, along with the board of review's witness appearing virtually, Jacob A. Garcia, deputy assessor for Wayne Township.

The hearing was originally scheduled to be held at the DuPage Center in Wheaton and was changed to a virtual format at the request of the Administrative Law Judge and with consent of the parties.

Mr. Tate testified that the 2023 assessment for his property increased by 7.6% from the 2022 assessment, which he considered significant. As a result of this assessment change Tate testified he decided to seek relief and that he sought guidance from his township. Tate testified officials with the township provided him with a list of nine comparable properties to support his complaint at the board of review level. Tate testified that after excluding the highest, the lowest and homes with a partial basement, he had five remaining comparable sales of homes that are the same model as the subject. Tate testified these five comparables have an average sale price of \$290,400, which is how he arrived at his requested assessment.

Tate testified he submitted a narrative for his board of review hearing, based on advice from the township and board of review discouraging an in-person hearing. In retrospect, Tate testified he believes an in-person hearing would have clarified issues with the subject's assessment.

Tate testified the subject's lot classification was incorrectly described as having a lake view, which he disclosed in his narrative submitted to the board of review. When the lot's classification was corrected to an interior lot, Tate testified, there was no corresponding change to the subject's land assessment. Tate testified he presumed a lake view lot would have a higher market value than an interior lot and therefore a higher assessment. Tate testified he reached out to the board of review in an effort to reach settlement and was told the board member was not interested in having a conversation regarding a settlement.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located within 0.10 of a mile from the subject, two of which are on the same block as the subject property. The comparables have sites that range in size from 9,183 to 9,984 square feet of land area and are improved with 2-story dwellings of aluminum or vinyl exterior each with 1,676 square feet of living area that were built in 1988 or 1989.<sup>1</sup> Each comparable has a concrete slab foundation,<sup>2</sup> has central air conditioning and a 380 square foot garage. Each of the appellant's comparables is a Shadowbrook model dwelling with an interior lot. Comparables #1 and #3 have a covered porch amenity. The properties sold from August to December 2020 for prices of \$275,000 and \$290,000 or \$164.08 and \$173.03 per square foot of living area, land included.

Based on this evidence, the appellants requested the subject's total assessment be reduced to \$96,800 which reflects a market value of \$290,429 or \$173.29 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

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<sup>1</sup> Some descriptive details for the appellants' comparables were found in the grid analysis of the taxpayers' comparables and property record cards for the appellants' comparables which were submitted by the board of review.

<sup>2</sup> At hearing the parties disclosed all of the comparables submitted to have slab foundations.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$104,790. The subject's assessment reflects a market value of \$315,253 or \$188.10 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.

Ms. Gustin, DuPage County board of review member, introduced her witness, Jacob Garcia. Garcia testified he is a deputy assessor for Wayne Township, has been in the assessing field for the past five years and has been a Certified Illinois Assessing Official since 2023. Garcia testified that for the 2023 assessment of the subject property, the Wayne Township assessor's office looked at sales in the subject's neighborhood which occurred in 2020, 2021 and 2022 to generate a median value.

Garcia testified that lot assessments in the subject's neighborhood are made on a unit basis without regard to lot size, lot location or water view. Garcia testified that model type could affect value. Garcia critiqued the appellants' comparables, testifying that while they are very similar to the subject, these properties sold in 2020, and do not take into consideration any change in market value in 2021 and 2022. Garcia testified that the board of review's comparables are more recent sales that are 2-story homes on a slab like the subject.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within 0.40 of a mile from the subject property. The comparables have sites that range in size from 8,644 to 10,893 square feet of land area and are improved with 2-story dwellings of vinyl or aluminum exterior ranging in size from 1,628 to 2,022 square feet of living area. The homes were built from 1987 to 1989. Each comparable has a concrete slab foundation, central air conditioning and a garage ranging in size from 380 to 441 square feet of building area. Three comparables each have one fireplace. Comparables #1 and #2 are the same Shadowbrook model as the subject, comparables #3 and #4 are Millbrook models and comparable #5 is a Willowbrook model. Comparables #1, #4 and #5 have interior lots while comparable #2 has a cul-de-sac lot and comparable #3 has a lake view lot. Comparable #3 has a three-season room and comparables #2 and #5 each have a covered porch amenity. The properties sold from February 2021 to March 2023 for prices ranging from \$305,000 to \$406,000 or from \$187.35 to \$220.76 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written rebuttal and oral testimony Tate critiqued the board of review's comparables arguing board of review comparable #1 sold outside of the 2020 to 2022 sale timeframe for the board of review and therefore should be excluded. Based on information from the assessor's website, google street view and realtor.com Tate testified comparable #2 is located on a cul-de-sac, has a covered porch and other amenities which the subject property lacks; comparable #3 has a lake view lot, a glazed porch and it has updated flooring, bathrooms and kitchen features unlike the subject; comparable #4 has newer siding, roof, gutters and some windows completed one year prior to its sale, and comparable #5 is larger in dwelling size, has a fourth bedroom and appears to be an outlier based on its sale price and should be excluded. Tate also testified that board of review comparables #3 and #4 are located in a different school district, and while the board of review may not take school district into consideration, a home buyer does consider school district which is reflected in a property's sale price. Tate acknowledged his comparables sold in

2020, testifying the sales are later in calendar year 2023 and arguing his comparable sales are substantially more similar to the subject in model type, features and location.

Garcia responded, testifying that there will always be inferior or superior sales and that the assessor included older sales as well as newer sales with more recent sales better reflecting market value for the January 1, 2023 assessment date. Garcia testified the board of review comparables #1 and #2 are nearly identical properties to the subject and sold for \$360,000 and \$370,000 respectively, while the subject's assessment reflects a substantially lower market value than these two comparable sales.

Tate responded, questioning the inclusion of board of review comparables #1 and #5 which Tate argued sold after January 1, 2023 or for a substantially higher sale price calling into question if it is fair to include these two properties.

On redirect by Gustin, Garcia testified that the overall market values in Wayne Township have been increasing on an annual basis, although Garcia qualified this general conclusion further stating that some neighborhoods have stable or decreasing values.

In response to questions from the ALJ, Tate testified he submitted the same comparables for this PTAB appeal as were used in his board of review assessment complaint. Tate further testified that the assessor's office told him that he should only use comparable sales that occurred from 2020 to 2022. Garcia testified that there was a limited number of sales of Shadowbrook models for the timeframe analyzed which is why the board of review used Millbrook and Willowbrook models.

### **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 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 appellants comparables #1 and #3 which have a covered porch amenity unlike the subject. The Board gives less weight to board of review comparables #2, #3, #4 and #5 which are a different model type than the subject and/or differ from the subject in dwelling size, site view, 3-season room or covered porch amenities.

The Board finds the best evidence of market value to be appellants comparable #2 along with board of review comparable #1 which are identical or nearly identical to the subject in location, age, design, dwelling size and other amenities. Furthermore, each of these comparables, like the subject, is a Shadowbrook model with an interior lot and lack any porch amenity. These two comparables sold in August 2020 and March 2023 for prices of \$275,000 and \$360,000 or \$164.08 and \$214.80 per square foot of living area, including land. The subject's assessment reflects a market value of \$315,253 or \$188.10 per square foot of living area, including land,

which is bracketed by 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.

As a final point, the Board finds the evidence indicates land in the subject's subdivision is assessed on a site basis. The site method of valuation is used when the market does not indicate a significant difference in lot value even when there is a difference in lot sizes. Property Assessment Valuation, 75, International Association of Assessing Officers 2<sup>nd</sup> ed. 1996. The Board finds the appellants offered no market evidence to suggest the site method of valuation was not reasonable or appropriate.

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: March 17, 2026



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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