



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

APPELLANT: Patrick Mallaney
DOCKET NO.: 23-05892.001-R-1
PARCEL NO.: 03-05-308-016

The parties of record before the Property Tax Appeal Board are Patrick Mallaney, 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 **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: \$58,890
IMPR.: \$99,430
TOTAL: \$158,320

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 frame exterior construction with 2,234 square feet of living area. The dwelling was built in 1975 and is approximately 48 years old. Features of the home include a basement, central air conditioning, one fireplace, and a garage with 480 square feet of building area. The property has an approximately 10,890 square foot site¹ and is located in Itasca, Addison 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 that are located in the same assessment neighborhood code as the subject property and within 1.0 mile from the subject. The parcels are reported to range in size from 5,600 to 9,035 square feet of land area. The comparables are improved with 2-story homes of frame or frame and brick exterior construction ranging in size

¹ The parties disagree as to the subject's lot size; however, the Board finds the best evidence was gleaned from the grid analysis submitted by the board of review and unrefuted by the appellant.

from 1,889 to 2,708 square feet of living area. The homes are either 17 or 48 years old. The homes each have a basement, two of which have finished area. Each comparable has central air conditioning and a garage that ranges in size from 420 to 780 square feet of living area. Three comparables have either one or two fireplaces. The comparables sold from May 2021 to October 2023 for prices ranging from \$430,000 to \$450,000 or from \$160.64 to \$235.17 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$146,603 which reflects a market value of \$439,853 or \$196.89 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 \$158,320. The subject's assessment reflects a market value of \$475,008 or \$212.63 per square foot of living area, land included, when applying 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 six comparable sales that are located in the same assessment neighborhood code as the subject property and within 0.30 of mile from the subject. Board of review comparable #5 is the same property as the appellant's comparable #4. The parcels range in size from 6,534 to 16,117 square feet of land area.³ The comparables are improved with 2-story homes of frame or frame and brick exterior construction ranging in size from 1,889 to 2,317 square feet of living area. The dwellings were built in either 1928 or 1976. The homes each have a basement; one which has finished area. Five comparables each have central air conditioning. Each comparable has one fireplace and a garage that ranges in size from 420 to 576 square feet of building area. The comparables sold from November 2021 to September 2023 for prices ranging from \$444,240 to \$499,900 or from \$205.87 to \$247.98 per square foot of living area, land included.

Additional evidence submitted by the board of review included a copy of its grid analysis and property record cards for each of the parties' suggested comparables and a map depicting the location of the parties' comparables in relation to the subject. The board of review provided a list of the property characteristics for each of the appellant's comparable sales. The board of review noted the improvement assessment per square foot range and price per square foot range for each set of the parties' comparables; asserting that the subject fell between each of these separate range.

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

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 not published figures for tax year 2023.

³ Board of review comparable #5 was also submitted by the appellant as their comparable #4 which is reported to have a site size of 16,117 square feet by the board of review.

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 record contains nine comparable sales for the Board's consideration, one of which is shared by the parties. The Board gives less weight to the appellant's comparables #1, #2, and #3 as well as board of review comparables #2 and #6 due to substantial differences from the subject in age, dwelling size, basement finish, and/or sold in 2021, less proximate in time to the subject's January 1, 2023 assessment date at issue and, thus, less likely to reflect the market conditions as of this date.

The Board finds the best evidence of market value to be the sales for the appellant's comparable #4 as well as board of review comparables #1, #3, #4, and #5 which includes the shared sale. These comparables sold proximate to the subject's assessment date and are similar to the subject in location, design, age, dwelling size, and many features. These properties sold for prices ranging from \$444,240 to \$489,999 or from \$205.87 to \$247.98 per square foot of living area, land included. The subject's assessment reflects a market value of \$475,008 or \$212.63 per square foot of living area, land included, which falls with the range established by the best comparable sales in this record. Based on the market value evidence in this record, the Board finds the appellant did not prove by a preponderance of the evidence that the subject was overassessed and a reduction in the subject's assessment based on overvaluation is not 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

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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