



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

APPELLANT: James Adams
DOCKET NO.: 23-05921.001-R-1
PARCEL NO.: 05-15-209-032

The parties of record before the Property Tax Appeal Board are James Adams, 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 **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: \$36,180
IMPR.: \$84,240
TOTAL: \$120,420

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.

The parties appeared before the Property Tax Appeal Board on June 10, 2025 for a hearing at the DuPage Center in Wheaton pursuant to prior written notice dated April 10, 2025. Appearing was the appellant James Adams and on behalf of the DuPage County Board of Review was Donald Whistler, Member, along with the board of review's witnesses, Dan Bolger and Luke Wiesbrock both Residential Deputy Assessors for Milton Township.

Findings of Fact

The subject property consists of a ranch style dwelling with 1,248 square feet of living area with frame exterior construction. The dwelling was built in 1953. Features of the subject include an unfinished basement, central air conditioning, one fireplace and a 264 square foot¹ 1-car garage. The property has an 8,863 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

¹ The Board finds the best description of the subject's garage size was found in the property record card which contains a sketch depicting the subject's garage measures 12' x 22' or 264 square feet of area.

The appellant's appeal is based on both assessment inequity with respect to the building assessment and overvaluation. The subject's land assessment was not challenged.

In support of both the inequity and overvaluation arguments, the appellant submitted information on six comparable properties located within one mile of the subject property, four of which are also located in the same neighborhood as the subject. The comparables have sites ranging in size from 8,013 to 24,843 square feet of land area that are improved with ranch style dwellings of frame exterior construction that range in size from 1,037 to 1,977 square feet of living area. The dwellings were built from 1930 to 1952. Three comparables have an unfinished basement and three comparables have no basement foundation. Three dwellings have central air conditioning and each property has a garage ranging in size from 264 to 660 square feet of building area. Two of the comparables sold in either December 2021 or July 2023 for prices of \$380,000 and \$502,000 or \$250.32 and \$253.92 per square foot of living area, land included, respectively. Six comparables have improvement assessments ranging from \$60,210 to \$113,360 or from \$53.78 to \$60.87 per square foot of living area.

Mr. Adams testified he purchased the subject property in 1979 and at that time made improvements to the property. He testified that 44 years later there have been no further improvements to the subject property but believes his assessment reflects a market value that is not based in reality. Mr. Adams provided an analysis of the average improvement assessment of his comparable properties with and without a basement and/or central air conditioning concluding average per square foot building assessments of \$59.95, \$55.48 and \$57.56. Mr. Adams testified that when a home in his neighborhood has improvements that increase its value and then that home is sold at a higher market value, he is penalized because that higher market value is applied to all the homes in the subject's neighborhood. Mr. Adams testified this is "wrong" and "unfair."

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$108,115. The requested assessment reflects a total market value of \$324,377 or \$259.92 per square foot of living area, land included when applying the statutory level of assessment of 33.33%. The request would lower the subject's improvement assessment to \$71,935 or \$57.64 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$134,120. The subject's assessment reflects a market value of \$403,490 or \$323.31 per square foot of living area, including land, when applying the 2023 average median level of assessment for DuPage County of 33.24% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$97,940 or \$78.47 per square foot of living area.

In response to Mr. Adams' contention that increases in sale prices affect the assessments of other homes in the subject's neighborhood, Mr. Wiesbrock testified that a property's assessment is determined based on its property description.

Mr. Adams responded to Mr. Wiesbrock attesting that is not how the assessment process appears to be working for his property and others in his immediate neighborhood. Mr. Adams referenced

the property at 580 Prairie Avenue, which was outlined in his brief, pointing out the assessor's office does not appear to have the correct property details for this property and therefore they would not be assessing the property correctly.

In support of its contention of the correct assessment on both inequity and overvaluation grounds, the board of review submitted information on nine comparable properties located within 0.36 of a mile from the subject and in the same neighborhood code as the subject property. The comparables have sites that range in size from 5,933 to 27,200 square feet of land area and are improved with ranch style dwellings of frame exterior construction ranging in size from 844 to 1,635 square feet of living area. The dwellings were built from 1924 to 1975. Each comparable has a basement, with five having finished area. Each dwelling has central air conditioning and a garage ranging in size from 280 to 630 square feet of building area. Five homes each have one fireplace. Five of the nine comparables sold from December 2020² to July 2023 for prices ranging from \$366,000 to \$530,000 or from \$320.49 to \$391.30 per square foot of living area, land included. The nine comparables have improvement assessments that range from \$66,630 to \$135,700 or from \$74.86 to \$83.00 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written rebuttal, the appellant submitted listing information from an online real estate website for each of the board of review's comparable properties. The listing information for board of review comparable #1 depict the property has an updated kitchen and bathroom; comparable #5 has a second kitchen in the finished basement; and comparables #6 and #9 have updated kitchen and bathroom features.

Conclusion of Law

The appellant contends, in part, assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted 15 equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, #5 and #6 which are less similar to the subject in age, dwelling size and/or foundation type. The Board gives less weight to board of review comparables #1 through #7 and #9 which differ from the subject in age, dwelling size and/or finished basement area. Furthermore, board of review comparables #1, #5, #6 and #9 appear to feature updated elements lacking in the subject property.

The Board finds the best evidence of assessment equity to be appellant comparables #3 and #4 along with board of review comparable #8 which are more similar to the subject in age, design,

² The property record card for board of review comparable #5 depicts a sale date of December 2020 and not December 2021 as reported on the grid analysis.

dwelling size and other features. However, one of these properties lacks central air conditioning, a feature of the subject, suggesting an upward adjustment is needed to make this property more equivalent to the subject. These best comparables have improvement assessments ranging from \$67,870 to \$88,650 or from \$58.48 to \$75.38 per square foot of living area. The subject's improvement assessment of \$97,940 or \$78.48 per square foot of living area falls above the range established by the best comparables in this record. After considering adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is justified.

The appellant also 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). After considering the reduction to the subject's assessment based on equity, the Board finds a further 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

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: July 15, 2025

Clerk of the Property Tax Appeal Board

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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