



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

APPELLANT: Roseanne McGuin
DOCKET NO.: 23-05925.001-R-1
PARCEL NO.: 03-35-416-004

The parties of record before the Property Tax Appeal Board are Roseanne McGuin, 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: \$68,360
IMPR.: \$68,293
TOTAL: \$136,653

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 parties appeared before the Property Tax Appeal Board for a hearing at the DuPage Center in Wheaton pursuant to prior written notice. Appearing before the Board was appellant, Roseanne McGuin, along with spouse, Roger McGuin and appearing on behalf of the DuPage County Board of Review was Donald Whistler, Member of the DuPage County Board of Review, along with the board of review's witness, Donna Castiglia, Senior Residential Appraiser from the Addison Township Assessor's Office.

The subject property consists of a 1.5-story dwelling of brick exterior construction with 1,855 square feet of living area. The dwelling was constructed in 1925. Features of the home include a basement with finished area, central air conditioning, 1.5 baths, a fireplace and a 455 square foot garage. The property has a 12,225 square foot site and is located in Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located less than 1 mile from the subject property and have the same neighborhood code as the subject. The comparables have sites that range in size from 6,930 to 12,600 square feet of land area and are improved with 1.5-story dwellings of frame, brick, or frame and brick exterior construction ranging in size from 1,443 to 2,430 square feet of living area. The dwellings were constructed from 1924 to 1952. Each comparable has a basement with two having finished area, central air conditioning, 1 to 2 full baths, and a garage ranging in size from 240 to 770 square feet of building area. Two comparables each have one fireplace. The properties sold from August 2020 to March 2022 for prices ranging from \$170,000 to \$519,000 or from \$106.44 to \$213.58 per square foot of living area, land included.

The appellant testified that the subject property has not been rehabbed since 1983. The appellant further stated comparable #1 was most similar to the subject before it was rehabbed and resold.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$115,000 which reflects a market value of \$345,035 or \$186.00 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

Under cross examination, the appellant testified that she signed the letter and had a friend help prepare the evidence that was submitted. Don Whistler from the board of review objected to the admissibility of the appellant's evidence as the person who helped prepare the evidence was not present at the hearing for questioning. The Administrative Law Judge reserved ruling on the objection. Upon due consideration, the Board, hereby, overrules the board of review's objection. The Board finds the objection goes to the weight of the evidence not its admissibility. The Board finds the appeal was timely filed and with admissible evidence. The Board finds the appellant signed all the documentation within the record. Furthermore, there is nothing within the Property Tax Appeal Board Rules that does not allow the appellant to have assistance in filing the appeal and preparing the evidence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$148,460. The subject's assessment reflects a market value of \$446,631 or \$240.77 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.

At the hearing, Whistler stated that he is very familiar with the subject property and noted it is a brick home on a 75' x 160' lot where most homes in the area have 50' x 150' which makes the subject property more valuable.

In support of its contention of the correct assessment the board of review submitted a grid analysis on the appellant's five comparable sales and a grid analysis on the seven board of review comparable sales prepared by the assessor along with a map depicting the locations of both parties' comparables in relation to the subject. Board of review comparables #6 and #7 are subsequent sales of appellant's comparables #1 and #5, respectively. The board of review, through the township assessor also submitted property record cards for the subject and both parties' comparables.

The board of review comparable sales have the same assessment neighborhood code as the subject property and located from .05 to .61 of a mile from the subject. The comparables have sites ranging in size from 6,930 to 12,750 square feet of land area and are improved with 1.5-story dwellings of brick or frame exterior construction ranging in size from 1,325 to 1,932 square feet of living area. The homes were built from 1916 to 1949 and have basements with finished area.¹ Six comparables have central air conditioning and two comparables each have one fireplace. Each comparable has 1 to 2.5 baths and a garage ranging in size from 240 to 704 square feet of building area. Comparables #1 and #5 each have an enclosed porch. The properties sold from January 2022 to October 2023 for prices ranging from \$373,000 to \$582,500 or from \$243.10 to \$357.07 per square foot of living area, land included.

Ms. Castiglia testified that a brick exterior home is more valuable than a frame exterior home and the subject's larger lot is more desirable, especially in Elmhurst.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written rebuttal and at the hearing, the appellant argued the board of review comparables have been recently updated or rehabbed to get the best return possible and are not representative of the market in general and are superior to the subject property. The appellant also submitted Multiple Listing Service sheets for the board of review comparable sales that disclosed these comparables have various levels of updating and/or rehabbing. For example, board of review comparable #5 has an extravagant family room addition, a fully updated kitchen in 2021, and a full finished basement with kitchen, bedroom, laundry room and a full bath that was updated in 2021. Board of review comparable #6 was a completely remodeled home in 2021. Board of review comparable #7 has brand new kitchen and bathrooms along with new windows and HVAC system.

In closing the appellant argued the subject has small bedrooms and only 1.5 baths which should be taken into consideration in the valuation of the subject property.

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 based on the evidence in the record a reduction in the subject's assessment is warranted.

The record contains twelve comparable sales submitted by the parties to support their respective positions, two of which sold twice. These comparables have some considerable differences in terms of lot size, dwelling size, age, features and/or condition due to updating. Nevertheless, the Board gives less weight to appellant's comparable sales #1, #2, #3, and #5 which sold 20 to 28

¹ The appellant submitted a MLS sheet for board of review comparable #4 that noted it has a partially finished basement.

months prior to the January 1, 2023, assessment date and are less likely to be reflective of market value as of that date. The Board also gives less weight to appellant's comparable #4 as well as board of review comparables #1, #2, #3 and #4 due to differences in age or dwelling size when compared to the subject.

The Board finds board of review comparables #5, #6 and #7 were given the most weight. These comparables sold proximate in time to the assessment date at issue and overall were more similar in age and dwelling size. However, the Board finds these comparables have had significant updating/remodeling unlike the subject property which has not been updated since 1983. These comparables sold from April to October 2023 for prices ranging from \$373,000 to \$582,500 or from \$249.67 to \$301.50 per square foot of living area, including land. The subject's assessment reflects a market value of \$446,631 or \$240.77 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record on overall value and below the range on a per square foot basis. However, after considering appropriate adjustments to the best comparables for differences including condition (updating/remodeling) from the subject, the Board finds the subject's assessment is excessive. Based on this record the Board finds a reduction in the subject's assessment is 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: _____

August 19, 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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