



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

APPELLANT: Susan Lamoureux  
DOCKET NO.: 23-05930.001-R-1  
PARCEL NO.: 03-35-312-014

The parties of record before the Property Tax Appeal Board are Susan Lamoureux, 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:** \$65,100  
**IMPR.:** \$224,871  
**TOTAL:** \$289,971

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, Susan Lamoureux, 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 2-story dwelling of frame and brick exterior construction with 3,063 square feet of living area. The dwelling was constructed in 2014. Features of the home include an unfinished basement, central air conditioning, 2.5 baths, a fireplace and a 730 square foot garage. The property has a 7,392 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 six 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 6,100 to 11,343 square feet of land area and are improved with 2-story dwellings of frame, brick, or frame and brick exterior construction ranging in size from 3,383 to 4,208 square feet of living area. The dwellings were constructed from 2012 to 2020. Each comparable has a basement with two having finished area, central air conditioning, one fireplace, 3 to 5.5 baths, and a garage ranging in size from 418 to 802 square feet of building area. The properties sold from January to October 2021 for prices ranging from \$715,000 to \$1,035,000 or from \$211.35 to \$266.61 per square foot of living area, land included.

The appellant testified that the subject property is over assessed due to its dwelling size and unfinished basement. The appellant stated that there are not many comparables in the neighborhood that are similar to the subject in square footage and have unfinished basements. The appellant also noted that when she purchased the subject property back in 2018 for \$770,000 it had gone under dramatic reductions because it could not sell. The appellant testified that she is surrounded by rental properties where renters are coming and going frequently and further argued the location should be taken into consideration when determining the value of the subject.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$250,000 which reflects a market value of \$750,075 or \$244.88 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 rebuttal letter and had help preparing 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 \$306,460. The subject's assessment reflects a market value of \$921,961 or \$301.00 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 noted that all the appellant's comparables are dated 2021 sales.

In support of its contention of the correct assessment the board of review submitted a grid analysis on the appellant's six comparable sales and a grid analysis on the seven board of review comparable sales prepared by the township assessor along with a map depicting the locations of both parties' comparables in relation to the subject. 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 .10 to .70 of a mile from the subject. The comparables have sites ranging in size from 6,970 to 10,890 square feet of land area and are improved with 2-story dwellings of brick, frame or frame and brick exterior construction ranging in size from 3,406 to 3,707 square feet of living area. The homes were built from 2014 to 2022 and have basements with finished area.<sup>1</sup> Each comparable has central air conditioning, 3 to 5 baths, one fireplace, and a garage ranging in size from 390 to 712 square feet of building area. The properties sold from March 2022 to September 2023 for prices ranging from \$980,000 to \$1,315,000 or from \$264.36 to \$389.63 per square foot of living area, land included. The board of review disclosed the subject sold in March 2018 for \$750,000.

Ms. Castiglia testified that comparables #2 and #5 are the most similar to the subject as they also have unfinished basements, however, the Multiple Listing Sheets submitted by the appellant indicated they have finished basements. Ms. Castiglia stated that since owners typically do not pull permits for finished basements, they do not put a huge value in the finished basement. She further stated they have a flat value based on the percentage of basement finish. When questioned by the Administrative Law Judge, Ms. Castiglia testified that homes with finished basements typically sell for more than homes with unfinished basements but not a large amount. Ms. Castiglia further stated that it is difficult to determine the value of the basements since owners do not typically pull permits and the assessor does not go into the houses to view the basements.

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 are larger homes with superior finished basements when compared to the subject's unfinished basement. The appellant also submitted Multiple Listing Service sheets for the board of review comparable sales.

In closing, Whistler stated the board of review provided comparables that sold closer to the assessment date at issue than the appellant which is important in an increasing market.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains twelve comparable sales submitted by the parties to support their respective positions, all of which have a larger dwelling size and more bathrooms than the subject. The

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<sup>1</sup> The appellant submitted MLS sheets for board of review comparable sales #2 and #5 that noted they have finished basements.

Board finds the appellant's comparables all sold in 2021 and four have unfinished basements similar to the subject. In contrast, the board of review comparables all have finished basements. Nevertheless, the Board gives less weight to appellant's comparables #1, #2, #3, #5 and #6 as well as board of review comparables #3 through #7 which are less similar to the subject in age and/or dwelling size.

The Board finds the best evidence of market value to be appellant's comparable #4 along with board of review comparables #1 and #2 which are identical to the subject in age and from 10% to 16% larger in dwelling size. Board of review comparables #1 and #2 have finished basements unlike the subject. Although appellant's comparable #4 sold 15 months prior to the assessment date at issue, it has an unfinished basement similar to the subject. The Board also recognizes each comparable has a smaller garage but more baths when compared to the subject. Nevertheless, these comparables sold from September 2021 to September 2023 for prices ranging from \$715,000 to \$1,050,000 or from \$211.35 to \$296.54 per square foot of living area, including land. The subject's assessment reflects a market value of \$921,961 or \$301.00 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 above the range on a per square foot basis. After considering appropriate adjustments to the best comparables for differences including dwelling size, basement finish, and features 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: September 16, 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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