



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

APPELLANT: Virginia Blackwell
DOCKET NO.: 23-05931.001-R-1
PARCEL NO.: 05-20-206-010

The parties of record before the Property Tax Appeal Board are Virginia Blackwell, 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: \$57,270
IMPR.: \$108,930
TOTAL: \$166,200

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 1.5-story dwelling of cedar exterior and frame construction with 2,080 square feet of living area.¹ The dwelling was constructed in 1982 and is approximately 41 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 400 square foot 2-car garage. The property has an approximately 18,990 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellant's appeal is based on both overvaluation and assessment equity. The subject's land assessment was not challenged.

¹ The Board finds the best description of the subject's dwelling size was found in the sketch submitted with the appraisal of the subject property which was more detailed than the sketch of the subject property found in the subject's property record card submitted by the board of review.

In support of both the overvaluation and inequity arguments, the appellant submitted information on four comparable properties located within 0.43 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 10,541 to 12,093 square foot sites that are improved with 2-story dwellings of aluminum or brick and aluminum exterior construction and ranging in size from 2,043 to 2,402 square feet of living area. The dwellings range in age from approximately 30 to 59 years old. Each comparable has a basement, with two having finished area.² Each dwelling has central air conditioning, one fireplace and a garage ranging in size from 441 to 504 square feet of building area. Three of the comparables sold from July 2021 to November 2022 for prices ranging from \$477,000 to \$507,750 or from \$198.58 to \$248.53 per square foot of living area, land included. The comparables have improvement assessments ranging from \$107,680 to \$120,190 or from \$50.04 to \$52.71 per square foot of living area.

To further support the overvaluation argument, the appellant submitted a copy of an appraisal with an effective date of January 1, 2020. The appraiser described the subject to be in average condition, noting signs of infestation, woodpecker holes in the exterior, faulty windows, apparent leaks associated with skylights, original kitchen features, an updated ½ bath and a newer furnace. The appraisal was prepared by Todd Hafner, a Certified Residential Real Estate Appraiser. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting three comparable sales which sold from October 2018 to July 2019 for prices ranging from \$419,000 to \$479,000 or from \$202.51 to \$235.23 per square foot of living area, land included. After adjustments, the appraiser arrived at adjusted sale prices of the comparables ranging from \$425,100 to \$494,400 and an opinion of market value for the subject of \$440,000.

The appellant submitted written comments asserting the subject property has had no improvements since the 2020 appraisal and contending estimated costs to repair deficiencies range from approximately \$70,000 to \$115,000. The appellant speculated the subject's assessment was related to the 2023 sale of a home next door that sold for \$700,000 after being gutted and remodeled. The appellant provided a list of six properties, including the subject, which reports the percent change in assessment for the 2023 tax year. The list depicts the subject property's 2023 assessment increased 19.13% while the other five properties, all located either next door, across the street or behind the subject, to have increased either 5.81% or 5.82% for the 2023 tax year.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$150,270. The requested assessment reflects a total market value of \$450,855 or \$216.76 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 \$93,000 or \$44.71 per square foot of living area, given the subject dwelling size of 2,080 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$172,540. The subject's assessment reflects a market value of \$519,073 or \$249.55 per square foot of living area, including land, when applying the 2023

² The board of review submitted the property record cards for the subject and each of the appellant's comparables which disclosed appellant comparable #1 has a finished basement.

average median level of assessment for DuPage County of 33.24%. The subject has an improvement assessment of \$115,270 or \$55.42 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted property record cards, listing information, photographs and a grid analysis with information on eight comparables located within 0.78 of a mile from the subject, seven of which are also located in the same neighborhood code as the subject property. Board of review comparable #6 is the same property as appellant comparable #3. The comparables have sites that range in size from 8,126 to 18,898 square feet of land area and are improved with 1.5-story or 2-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 1,856 to 2,306 square feet of living area. The properties were built from 1954 to 1974. Each comparable has a basement with six having finished area.³ Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 380 to 624 square feet of building area. Five of the comparables sold from September 2022 to May 2024 for prices ranging from \$507,750 to \$594,500 or from \$248.53 to \$268.06 per square foot of living area, land included. The nine comparables have improvement assessments ranging from \$103,120 to \$130,260 or from \$48.73 to \$56.49 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant reiterated advertised updates for board of review comparables #1, #5, #6 and #7. The appellant also submitted a description of board of review comparable #8 from a real estate website which depicts this property to be an "updated 2-story," including updated kitchen, baths, flooring, roof, mechanicals and cedar exterior. The appellant contended the board of review is utilizing a sale prices per square foot without any consideration for the condition of the subject property relative to comparable properties sold.

Conclusion of Law

The appellant contends, in part, 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.

With respect to the overvaluation claim, the appellant submitted an appraisal and the record also contains seven comparable sales for the Board's consideration, as one property was common to both parties. The Board gives little weight to the appraised value of the subject property due to the effective date being three years prior to the assessment date at issue and the appraiser's reliance on comparable sales from 2018 and 2019. The Board gives less weight to appellant comparable sale #1 which sold approximately 18 months prior to the January 1, 2023 assessment date. The Board gives less weight to board of review comparable sales #1, #5, #7 and #8 which

³ Listing information submitted by the board of review for its comparables #1, #5, #6 and #7 depict comparables #6 and #7 as having finished basement area. These four comparable sales are all advertised as having updated kitchen and bathroom features and/or completely renovated.

sold more than one year after the assessment date at issue and/or are advertised as having substantial updating at the time of sale.

The Board finds the best evidence of market value to be appellant comparables #2 and #3 along with board of review comparable #6, the common property. These two best comparables sold more proximate to the assessment date at issue and are similar to the subject in location. However, these comparables present varying degrees of similarity to the subject in age, design, dwelling size, site size, updates and other features, suggesting adjustments are needed to make these properties more equivalent to the subject. These two comparables sold in December 2021 and November 2022 for prices of \$477,000 and \$507,750 or \$198.58 and \$248.53 per square foot of living area, land included. The subject's assessment reflects a market value of \$519,073 or \$249.55 per square foot of living area, including land, which falls above the two best comparable sales in this record. After considering adjustments to the comparables for differences with the subject, the Board finds the subject's assessment is excessive and a reduction in the subject's assessment is justified.

The appellant also contends assessment inequity as an alternative 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). After considering the reduction to the subject's assessment based on overvaluation, the Board finds a further reduction in the subject's assessment based on equity is not justified.

The subject's assessment, after making the adjustment for overvaluation, reflects an improvement assessment of \$108,930 or \$52.37 per square foot of living area. The subject's revised improvement assessment falls within the range established by the equity comparables and no further reduction 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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