



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

APPELLANT: Jacob Hill  
DOCKET NO.: 23-05937.001-R-1  
PARCEL NO.: 03-34-413-030

The parties of record before the Property Tax Appeal Board are Jacob Hill, 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:** \$59,070  
**IMPR.:** \$97,580  
**TOTAL:** \$156,650

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 2,423 square feet of living area. The dwelling was constructed in 1958 and is approximately 65 years old. Features of the home include a concrete slab foundation, a 480 square foot garage and two enclosed porches, one on each floor of the subject property.<sup>1</sup> The property has a 14,280 square foot site and is located in Elmhurst, Addison Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on December 8, 2018 for a price of \$355,000. The appellant completed Section IV – Recent Sale Data disclosing the

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<sup>1</sup> The parties disagree as to the presence of central air conditioning at the subject property. The Board finds the best description of this amenity was found in Section III of the appeal petition and the appellant's rebuttal, both of which disclosed the subject has no central air conditioning. The subject's property record card, submitted by the board of review disclosed the subject has two enclosed porches which was not refuted by the appellant.

transaction was not between family members or related corporations, that the subject was sold by the owner and advertised in the Multiple Listing Service (MLS) for a period of 1.5 years. The subject property was not occupied until Spring 2019.

In further support of the overvaluation argument, the appellant submitted three comparable sales located on the same block or two streets from the subject property and in the same neighborhood assessment code. The comparables have sites that range in size from 16,800 to 21,000 square feet of land area and are improved with a 1-story or a 1.5-story dwelling of frame exterior construction ranging in size from 2,062 to 2,253 square feet of living area. The homes were built in 1950 or 1952 and are 71 or 73 years old. Each home has either one or two fireplaces and a garage ranging in size from 410 to 528 square feet of building area. Comparable #3 also has a 247 square foot carport. One comparable has an unfinished basement while two dwellings lack a basement. Two homes have central air conditioning. The properties sold from June 2021 to February 2023 for prices ranging from \$342,000 to \$450,000 or from \$164.42 to \$199.73 per square foot of living area, land included.

The appellant also submitted written comments, Residential Property Information sheets and information from the City of Elmhurst's Public Works & Building Committee addressing drainage issues in the subject's North Graue Woods Subdivision. The appellant argued the subject property has experienced water intrusion at the southeast corner of the home and described area culverts as insufficient in diverting rainwater. In support of this argument, the appellant submitted documentation from a 1996 drainage study discussing issues with water drainage in the subject's subdivision including a map depicting the subdivisions primary water drainage routes and proximity of the subject property in relation to water drainage. The board of review did not refute or otherwise comment on the appellant's assertion that the subject property suffers from water intrusion nor the subject site is in close proximity to the subdivision drainage routes.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$143,070 which reflects a market value of \$429,253 or \$177.16 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 \$162,610 which reflects a market value of \$487,879 or \$201.35 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment the board of review submitted information on three comparables located within 0.19 of a mile from the subject property and in the same neighborhood assessment code as the subject. The comparables have sites that range in size from 10,455 to 20,909 square feet of land area and are improved with 2-story dwellings of frame or frame and brick exterior construction ranging in size from 2,476 to 3,005 square feet of living

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<sup>2</sup> 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 yet to publish figures for tax year 2023.

area. The homes were built from 1945 to 1987. Each comparable has a basement, with one having finished area. Each property has one or two fireplaces and a garage ranging in size from 440 to 484 square feet of building area. Two dwellings have central air conditioning. Comparables #2 and #3 have an enclosed porch and a three-season room, respectively. The properties sold from January 2020 to February 2022 for prices ranging from \$437,500 to \$555,000 or from \$176.70 to \$210.72 per square foot of living area, land included.

The board of review also submitted a map depicting the subject and both parties comparables, an aerial map of the subject's subdivision, the PTAX-203 Illinois Real Estate Transfer Declaration, interior photos from the subject's 2018 Multiple Listing Service (MLS) information and property record cards for the subject and both parties comparables. The board of review critiqued the appellant's comparables, arguing they differ in design when compared to the subject's 2-story construction. The board of review disclosed the appellant's comparable #1 has an enclosed porch. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant resubmitted information on his comparable properties and written comments asserting contending the appellant comparables are more representative of the subject than those submitted by the board of review. The appellant further stated that the subject property lacks a basement and central air conditioning, which many of the comparable properties include.

### **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 parties submitted evidence of the subject's 2018 purchase for a price of \$355,000 along with six comparable sales for the Board's consideration. The Board gives little weight to the subject's sale since the sale was not proximate in time to the January 1, 2023 assessment date at issue. Similarly, the Board gives less weight to appellant comparable #3 and board of review comparables #2 and #3 which sold in 2020 or 2021, less proximate in time to the lien date than other comparable sales in the record. The Board also gives less weight to board of review comparable #1 which is substantially newer in age when compared to the subject.

The Board finds the best evidence of market value in the record to be appellant comparables #1 and #2 which sold proximate to the January 1, 2023 assessment date and are similar to the subject in location, age, foundation type and some other features. However, these best comparables differ from the subject in design and have central air conditioning and a larger site size when compared to the subject, suggesting adjustments are needed to make these properties more equivalent to the subject. These two comparables sold for prices of \$405,000 and \$450,000 or \$194.41 and \$199.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$487,879 or \$201.35 per square foot of living area, including land,

which falls above the two best comparable sales in this record. After considering appropriate adjustments to the best comparables for difference with the subject, the Board finds the subject's assessment is excessive and a reduction in the subject's assessment is 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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