



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

APPELLANT: Jacob Brush
DOCKET NO.: 23-05941.001-R-1
PARCEL NO.: 03-36-118-002

The parties of record before the Property Tax Appeal Board are Jacob Brush, 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 **No Change** 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: \$49,360
IMPR.: \$62,340
TOTAL: \$111,700

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 split-level dwelling of frame and brick exterior construction with 1,148 square feet of living area. The dwelling was built in 1970. Features of the home include a lower level with finished area, central air conditioning, and a garage with 484 square feet of building area. The property has an approximately 7,800 square foot site and is located in Elmhurst, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales¹ that are located in the subject's assessment neighborhood code and are either on the same block or 5 to 6 blocks away from the subject. The comparables have sites with either 7,800 or 8,700 square feet of land area. The comparables are improved with split-level dwellings of frame or brick and fame exterior

¹ The appellant reported comparable #3 sold twice, in February 2021 and again in September 2021 after extensive remodeling.

construction ranging in size from 1,080 to 1,511 square feet of living area. The dwellings were built from 1951 to 1972. The comparables are each reported to have a lower level with finished area. Two comparables each have central air conditioning. Comparables #1 and #2 each have a garage with either 440 or 680 square feet of building area. The appellant noted in the grid and on the property record card that comparable #3 had a garage built in 2021 after an extensive remodel, but the size was unknown. The properties sold from February to September 2021 for prices ranging from \$242,000 to \$375,000 or from \$160.16 to \$254.63 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$93,400 which reflects a market value of \$280,228 or \$244.10 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 \$111,700. The subject's assessment reflects a market value of \$335,134 or \$291.93 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located in the subject's assessment neighborhood code and within 0.39 of a mile from the subject. The comparables have sites ranging from 7,740 to 8,280 square feet of land area. The comparables are improved with split-level dwellings of brick or brick and frame exterior construction ranging in size from 1,100 to 1,175 square feet of living area. The dwellings were built from 1959 to 1971. The comparables each have a lower level with finished area; comparable #5 also has a 520 square foot unfinished basement. Three comparables each have central air conditioning. Each comparable has a garage that ranges in size from 400 to 660 square feet of building area. The properties sold from March 2022 to September 2023 for prices ranging from \$360,000 to \$445,000 or from \$323.40 to \$388.99 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant critiqued the board of review comparables for exterior construction, lot size, dwelling size, garage size, enclosed porch amenity, and "curb appeal." The appellant asserted his comparable sales were more similar in construction and based on their more proximate location to the subject than the board of review comparables were a more accurate reflection of the subject's market value. The appellant also provided a copy of the letter sent in January 2024 to the DuPage County Board of Review.

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

² 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 not published figures for tax year 2023.

construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains nine comparable sales, which includes one comparable that sold twice, for the Board's consideration. The Board gives less weight to the appellant's comparables which each sold in 2021, less proximate in time to the subject's January 1, 2023 assessment date at issue given the other comparables available in this record and less likely to reflect the market conditions at the time of the subject's lien date. The Board also gives less weight to board of review comparable #5 which has a partial basement, a feature the subject lacks.

The Board finds the best evidence of market value to be board of review comparables #1, #2, #3, and #4. These comparables sold proximate in time to the subject's 2023 lien date and are similar to the subject in location, design, age, dwelling size, and features. These four properties sold for prices ranging from \$360,000 to \$385,000 or from \$323.40 to \$327.66 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$335,134 or \$291.93 per square foot of living area, land included, which falls below the range established by the best comparable sales in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett*, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence in this record.

Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and a reduction in the subject's assessment is not 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: _____

January 21, 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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