



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

APPELLANT: Richard A. & Vicky Stumpf
DOCKET NO.: 23-05943.001-R-1
PARCEL NO.: 09-28-103-020

The parties of record before the Property Tax Appeal Board are Richard A. & Vicky Stumpf, the appellants; 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: \$51,100
IMPR.: \$80,200
TOTAL: \$131,300

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 1,543 square feet of living area. The dwelling was constructed in 1971 and is approximately 52 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 572 square foot garage. The property has a 12,600 square foot site and is located in Darien, Downers Grove Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located within 0.2 of a mile from the subject. The parcels range in size from 11,737 to 13,149 square feet of land area and are improved with split-level homes¹ of frame or frame and stucco exterior construction with 1,582 or 1,596 square feet of living area. The dwellings are 50 or 52 years old. Each home has a

¹ The Board finds the best evidence of these comparables' design is found in their property record cards presented by the board of review.

basement with finished area, central air conditioning, a fireplace, and a 420 or a 480 square foot garage. Comparable #3 has an inground swimming pool. The comparables sold from December 2020 to October 2022 for prices ranging from \$385,000 to \$400,000 or from \$241.23 to \$252.84 per square foot of living area, including land.

Based on this evidence the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$136,070. The subject's assessment reflects a market value of \$409,356 or \$265.30 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.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.19 of a mile from the subject. The parcels range in size from 10,500 to 10,866 square feet of land area and are improved with split-level homes of frame or frame and brick exterior construction ranging in size from 1,319 to 1,582 square feet of living area. The dwellings were built from 1971 to 1973. Each home has a basement with finished area, central air conditioning, and a garage ranging in size from 420 to 528 square feet of building area. Two homes each have a fireplace. The comparables sold from October 2022 to September 2023 for prices ranging from \$372,000 to \$528,000 or from \$270.98 to \$333.75 per square foot of living area, including land.

Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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.Adm.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.Adm.Code §1910.65(c). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of six comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparables #2 and #3, which sold less proximate in time to the January 1, 2023 assessment date than the other sales in this record. Moreover, the appellant's comparable #3 has an inground swimming pool unlike the subject. The Board gives less weight to the board of review's comparable #1, which sold for considerably more than the other sales in this record indicating this sale may be an outlier. The Board also gives less weight to the board of review's comparable #2, which is a substantially smaller home than the subject.

The Board finds the best evidence of market value to be the appellants' comparable #1 and the board of review's comparable #3, which sold more proximate in time to the assessment date and are similar to the subject in design, dwelling size, age, location, site size, and features. These comparables sold for prices of \$387,500 and \$400,000 or \$270.98 and \$252.84 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of

\$409,356 or \$265.30 per square foot of living area, including land, which is above the best comparable sales in terms of total market value and bracketed by the best comparables on a per square foot basis. The board of review's comparable #3 is a smaller home with a smaller site size than the subject and sold for less than the market value reflected by the subject's assessment. The appellant's comparable #1 has a slightly smaller garage than the subject but sold for less than the market value reflected by the subject's assessment. Based on this evidence, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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: March 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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