



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

APPELLANT: Anna Myles
DOCKET NO.: 23-05982.001-R-1
PARCEL NO.: 09-10-402-037

The parties of record before the Property Tax Appeal Board are Anna Myles, 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: \$86,810
IMPR.: \$43,240
TOTAL: \$130,050

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 brick and aluminum exterior construction with 1,228 square feet of living area. The dwelling was constructed in 1949 and is approximately 74 years old. Features of the home include an unfinished partial basement, one full bathroom, central air conditioning, one fireplace and a 273 square foot 1-car garage.¹ The property has an approximately 11,877 square foot site and is located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located from 0.24 of a mile to 1.18

¹ The appellant completed Section III – Description of Property which disclosed the subject is a 1.5-story dwelling and has a 1-car garage. The subject's property record card, submitted by the board of review, disclosed a garage size of 273 square feet of building area.

miles from the subject property.² The comparables have sites that range in size from 9,520 to 13,450 square feet of land area and are improved with 1-story, 1.5-story or 2-story dwellings of brick or frame exterior construction ranging in size from 1,126 to 1,635 square feet of living area. The dwellings were built from 1928 to 1957. Four comparables have a basement, with two having finished area and one comparable has no basement foundation. The properties have either one or two full bathrooms. Four dwellings have central air conditioning and each property has a garage ranging in size from 264 to 437 square feet of building area. Two homes each have one fireplace. Comparable #4 has a screen porch amenity. The properties sold from June 2022 to June 2023 for prices ranging from \$220,000 to \$365,000 or from \$183.49 to \$324.16 per square foot of living area, land included.

The property record card for appellant comparable #2, submitted by the board of review, disclosed the dwelling was demolished on November 7, 2023 which suggests the June 2023 purchase was primarily for the land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$130,049 which reflects a market value of \$390,186 or \$317.74 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 \$156,390. The subject's assessment reflects a market value of \$469,217 or \$382.10 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.³

In support of its contention of the correct assessment the board of review submitted property record cards for the subject and both parties comparables along with two grid analyses with information on five comparable sales located from 0.08 to 0.66 of a mile from the subject property. The comparables have sites that range in size from 7,500 to 9,533 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 1,576 to 1,848 square feet of living area. The homes were built from 1939 to 1958. Each comparable has an unfinished basement, one or two full bathrooms, central air conditioning, one fireplace and a garage ranging in size from 240 to 660 square feet of building area. Two comparables also have an additional half-bathroom. The properties sold from June 2021 to October 2023 for prices ranging from \$380,000 to \$750,000 or from \$241.12 to \$405.84 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal the appellant reiterated the garage is only a 1-car and that the home is a 1.5-story dwelling. The appellant asserted the subject "has a dormer above the garage which shares attic space," and that the ceiling heights in the room above the garage are from 6.5' to 7.25.' The appellant also contended the subject had not been renovated, has only six rooms, one bathroom and the kitchen is equipped with its original metal cabinetry.

² The Board has corrected some property characteristics of the appellant's comparables with information found in the respective property record cards which were submitted by the board of review.

³ 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.

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 10 comparable sales for the Board's consideration. The Board gives less weight to appellant comparable #1 which lacks a basement foundation, appellant comparable #2 which was sold as a tear-down, and appellant comparable #4 which is located more than one mile from the subject property. The Board gives less weight to board of review comparables #2, #3, #4 and #5 which are less similar to the subject in dwelling size, garage size, and/or sold in 2021, less proximate to the January 1, 2025 assessment date than other properties in the record.

The Board finds the best evidence of market value to be appellant comparables #3 and #4 along with board of review comparable #1 which sold proximate to the assessment date at issue and are more similar to the subject in location, age, dwelling size and foundation type. However, two of these properties have larger dwelling sizes relative to the subject, two comparables each have an additional full bathroom compared to the subject's one full bathroom, and one of these properties has a finished basement compared to the subject's unfinished basement, suggesting downward adjustments are needed to make these properties more equivalent to the subject. In contrast, two of these comparables each have a smaller site size, suggesting an upward adjustment is needed for this difference with the subject. These best comparables sold from June 2022 to June 2023 for prices ranging from \$300,000 to \$380,000 or from \$183.49 to \$324.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$469,217 or \$382.10 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is excessive and 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: _____

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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COUNTY

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