



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

APPELLANT: Ryan Divito
DOCKET NO.: 24-03567.001-R-1
PARCEL NO.: 05-26-304-008

The parties of record before the Property Tax Appeal Board are Ryan Divito, 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: \$36,112
IMPR.: \$130,129
TOTAL: \$166,241

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 2024 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 raised ranch style dwelling of brick/frame exterior construction with 1,711 square feet of living area. The dwelling was constructed in 1976 and is approximately 51 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 400 square foot garage. The property has a 12,410 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends assessment inequity regarding both the land and improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located 0.10 of a mile from the subject. The parcels range in size from 9,894 to 10,311 square feet of land area and improved with 2-story homes¹ ranging in size from 2,128 to 2,262 square feet of living area. The dwellings are 49 or 50 years old. Each home has a basement with finished area, central air conditioning, a fireplace, and a garage ranging in size

¹ The property record cards for these comparables were presented by the board of review and depict 2-story homes.

from 440 to 483 square feet of building area. The comparables have land assessments ranging from \$29,257 to \$30,506 or \$2.96 per square foot of land area and have improvement assessments ranging from \$129,376 to \$134,909 or from \$59.64 to \$60.97 per square foot of living area. Based on this evidence, the appellant 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 \$166,241. The subject property has a land assessment of \$36,112 or \$2.91 per square foot of land area and an improvement assessment of \$130,129 or \$76.05 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located from 0.47 of a mile to 1.21 miles from the subject. The parcels range in size from 11,229 to 19,789 square feet of land area and are improved with raised ranch style homes ranging in size from 1,466 to 1,740 square feet of living area. The dwellings were built from 1968 to 1978. Each home has a basement with finished area, central air conditioning, and a garage ranging in size from 440 to 522 square feet of building area. Comparable #1 has an inground swimming pool. The comparables have land assessments ranging from \$23,542 to \$36,460 or from \$1.78 to \$2.88 per square foot of land area and have improvement assessments ranging from \$116,408 to \$139,613 or from \$77.83 to \$88.86 per square foot of living area.

The board of review submitted a brief contending the appellant's comparables are 2-story homes whereas the subject is a raised ranch style home. The board of review further argued the appellant's comparables are larger homes than the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the 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). 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 a total of seven equity comparables for the Board's consideration. With respect to land assessment equity, the Board gives less weight to the board of review's comparable #1, which is located more than a mile from the subject and is a substantially larger site than the subject. The Board finds the best evidence of land assessment equity to be the appellant's comparables and the board of review's comparables #2, #3, and #4, which are more similar to the subject in site size and location. These comparables have land assessments that range from \$23,542 to \$36,460 or from \$1.97 to \$2.96 per square foot of land area. The subject's land assessment of \$36,112 or \$2.91 per square foot of land area falls within the range established by the best comparables in this record. Based on this record and after considering

appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

With respect to improvement assessment equity, the Board gives less weight to the appellant's comparables, which differ from the subject in design, and to the board of review's comparable #1, which is located more than one mile from the subject and has an inground swimming pool unlike the subject.

The Board finds the best evidence of improvement assessment equity to be the board of review's comparables #2, #3, and #4, which are more similar to the subject in location, design, dwelling size, age, and features. These comparables have improvement assessments that range from \$116,408 to \$130,911 or from \$77.83 to \$88.86 per square foot of living area. The subject's improvement assessment of \$130,129 or \$76.05 per square foot of living area falls within the range established by the best comparables in terms of total improvement assessment and below the range on a per square foot basis, which is logical given the subject is a larger home than the best comparables. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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: _____

December 23, 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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