



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

APPELLANT: Paul M. & Kristy D. Brown
DOCKET NO.: 24-03826.001-R-1
PARCEL NO.: 06-11-319-016

The parties of record before the Property Tax Appeal Board are Paul M. & Kristy D. Brown, the appellants, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. in Chicago; 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: \$85,495
IMPR.: \$222,044
TOTAL: \$307,539

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 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 2-story dwelling of cedar and brick exterior construction with 2,983 square feet of living area.¹ The dwelling was constructed in 2001 and is approximately 23 years old. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and a 460 square foot 2-car garage. The property has a 7,280 square foot site and is located in Elmhurst, York Township, DuPage County.

In support of this argument the appellants submitted an appraisal of the subject property estimating a market value of \$720,000 as of January 1, 2023. The appraisal was prepared by Paul K. Moy, a Certified Residential Real Estate Appraiser who inspected the interior and exterior of

¹ The Board finds the best evidence of the subject's dwelling size was found in the appraisal which included a detailed sketch with dimensions and area calculations that was provided by the appraiser who inspected the subject property. The appraisal also disclosed the subject has finished basement area not reported by the board of review.

the subject property and Supervisory Appraiser, Ibi Cole, a Certified General Appraiser who did not inspect the subject property. The property rights appraised were fee simple. The intended use of the appraisal was to estimate the market value of subject property for ad valorem tax appeal. The appraiser noted the subject property is considered to be in average to good condition and has been well maintained over the years.

In estimating the value of the subject property, the appraiser developed the sales comparison approach to value utilizing five comparable sales that are located from .43 of a mile to 1.72 miles from the subject. The comparables have sites ranging in size from 4,972 to 18,306 square feet of land area and are improved with Contemporary or Provincial style dwellings of AVS and brick, cedar, brick and Dryvit, and Dryvit exterior construction ranging in size from 2,512 to 3,535 square feet of living. The dwellings are 21 to 26 years old and have basements, three of which have finished area. The comparables have features with varying degrees of similarity to the subject. The comparables sold April 2020 to October 2022 for prices ranging from \$660,000 to \$725,000 or from \$205.09 to \$280.65 per square foot of living area, including land. After considering adjustments to the comparables for differences when compared to the subject, the appraiser arrived at an estimated market value of \$720,000 as of January 1, 2023. Based on this evidence, the appellants requested a reduction in the subject property's total assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$307,539. The subject's assessment reflects a market value of \$922,709 or \$309.32 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In response to the appeal the board of review submitted a letter from the township assessor that noted appraisal comparable #1 is located next to the Cook County border and near I 294 expressway, appraisal comparable #3 is located near train tracks and appraisal comparable #4 is located next to a sanitation station but no location adjustments were made by the appraiser. The board of review also submitted site maps for these three comparables. The assessor also asserted board of review appraisal comparables #4 and #5 sold in 2020 and are not admissible to a 2024 assessment year argument. The assessor provided a 2024 valuation agreement that was offered to and rejected by the appellants.

In support of its contention of the correct assessment the board of review submitted information on seven comparable sales that are located within .56 of a mile from the subject. The comparables have sites ranging in size from 6,438 to 7,280 square feet of land area and are improved with 2-story dwellings of frame, brick, or frame and brick exterior construction ranging in size from 2,976 to 3,388 square feet of living. The dwellings were built from 1993 to 2005 and have basements, six of which have finished area. Comparable #2 has an inground swimming pool. The comparables have other features with varying degrees of similarity to the subject. The comparables sold from April 2022 to November 2024 for prices ranging from

² Section 1910.50(c)(1) of the Board's procedural rules 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 § 1910.50(c)(1). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2024.

\$900,000 to \$1,200,000 or from \$302.42 to \$362.03 per square foot of living area, including land. The board of review also submitted property record cards for the subject and both parties comparables along with a map depicting the locations of the comparable sales in relation to the subject.

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.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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellants submitted an appraisal of the subject property and the board of review provided seven comparable sales to support their respective positions before the Board. The Board gave less weight to the appellants' appraisal due to the appraiser utilizing five comparable properties that sold over one year prior to the January 1, 2024 assessment date and are less likely to reflect the subject's market value as of that date. In addition, two comparables are located over one mile from the subject while other recent sales more proximate to the subject were submitted by the board of review. The board of review also noted that the appraiser did not report or apply locational adjustments to appraisal comparable #1 for being located near I 294 expressway and to appraisal comparables #3 and #4 for being located near train tracks or a sanitation station unlike the subject. The Board finds it problematic that the appellants did report or refute the inferior locations of these comparables as noted by the board of review. For these reasons, the Board finds the credibility and reliability of the appraiser's conclusion of value to be diminished.

The Board gives less weight to board of review comparables #2, #6, and #7 which also sold over one year prior to the January 1, 2024 assessment date and are less likely to reflect the subject's market value as of that date.

The Board finds the best evidence of market value to be board of review comparables #1, #3, #4 and #5 which sold more proximate in time to the assessment date at issue and are relatively similar to the subject in location, site size, age, dwelling size and features. Nevertheless, they sold from October 2023 to November 2024 for prices ranging from \$900,000 to \$1,190,000 or from \$302.42 to \$362.03 per square foot of living area, including land. The subject's assessment reflects a market value of \$922,709 or \$309.32 per square foot of living area, land included which falls within the range established by the best comparable sales in the record. After considering adjustments to the most recent comparable sales in the record for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is well supported. Therefore, no reduction in 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:

April 21, 2026



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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