



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

APPELLANT: Jordan Beller Trust
DOCKET NO.: 24-03985.001-R-1
PARCEL NO.: 09-10-309-007

The parties of record before the Property Tax Appeal Board are Jordan Beller Trust, the appellant, by attorney Aron Bornstein, of BMI Bornstein LLC 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: \$71,719
IMPR.: \$122,019
TOTAL: \$193,738

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 part one-story and part two-story dwelling of frame exterior construction with 2,213 square feet of living area.¹ The dwelling was constructed in 1927 and is 97 years old. Features of the home include a full basement with finished area, central air conditioning, two fireplaces, and a 576 square foot garage. The property has a 29,717 square foot site and is located in Westmont, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$475,000 as of January 1, 2024. The appraisal was prepared by Brian Conaghan, an associate real estate trainee appraiser, and David Conaghan, a certified general real estate appraiser. The purpose of

¹ The Board finds the appraisal submitted by the appellant to be the best evidence of the subject's dwelling size and features.

the appraisal was to determine the market value of the subject property for an ad valorem tax appeal.

In estimating the market value of the subject property, the appraisers developed the sales comparison approach to value by examining five comparable sales located within .87 of a mile of the subject. The comparables are improved with traditional-style dwellings of vinyl siding, aluminum siding, vinyl siding and brick, or cedar and brick exterior construction ranging in size from 1,558 to 2,635 square feet of living area. The dwellings range from 29 to 102 years old. Each comparable has central air conditioning and a two-car or three-car garage. Three comparables each have a fireplace, four comparables each have a basement, and one comparable has a crawl-space foundation. The parcels range in size from 6,750 to 9,576 square feet of land area. The sales occurred from May 2021 to October 2023 for prices ranging from \$425,000 to \$486,000 or from \$184.44 to \$275.99 per square foot of living area, including land. Adjustments were made to comparables #1 through #3 for financing concessions. Adjustments were then applied for differences between the comparables and the subject property for site size, age, dwelling size, bathroom count, basement finish, and other features to arrive at adjusted prices ranging from \$401,900 to \$509,200.² Based on this data, the appraisers arrived at a market value of \$475,000 or \$214.64 per square foot of living area, including land, as of January 1, 2024. The appellant requested the subject's assessment be reduced 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 \$193,738. The subject's assessment reflects a market value of \$581,272 or \$262.66 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 information on five comparable sales located from .14 of a mile to 1.23 miles from the subject. The comparables consist of two-story dwellings of frame or brick exterior construction ranging in size from 1,888 to 2,263 square feet of living area. The dwellings were built from 1927 to 1960. Four dwellings have central air conditioning, two comparables each have a fireplace, four comparables each have a basement, and each comparable has a garage ranging in size from 528 to 730 square feet of building area. The parcels range in size from 8,400 to 21,320 square feet of land area. The comparables sold from June 2021 to July 2022 for prices ranging from \$475,000 to \$685,000 or from \$231.48 to \$305.53 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 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

² The appraisers made a negative adjustment of \$85,000 to comparable #3.

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 §1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

or 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 parties submitted an appraisal and five comparable sales for the Board's consideration. The Board gives less weight to the value conclusion in the appraisal submitted by the appellant, which relied on sales that occurred in 2021 and 2022, less proximate to the January 1, 2024 assessment date at issue in this appeal. Furthermore, the appraisers erroneously adjusted comparable #3 by \$85,000 for seller paid concessions totaling \$8,500. The Board will instead examine the raw sales in the record.

The Board gives reduced weight to appraisal sales #4 and #5, as well as the comparables submitted by the board of review, which sold less proximate to the assessment date at issue. The Board finds the best evidence of market value to be appraisal comparables #1 through #3, which sold most proximate to the lien date at issue and have varying degrees of similarity to the subject. These most similar comparables sold from January to October 2023 for prices ranging from \$425,000 to \$481,650 or from \$184.97 to \$275.99 per square foot of living area, including land. The subject's assessment reflects a market value of \$581,272 or \$262.66 per square foot of living area, including land, which is above the range established by the best comparable sales in this record overall and within the range on a per-square-foot basis. The Board finds the subject's higher overall market value is logical given the subject's larger site and finished basement area in relation to the best comparables. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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: _____

November 25, 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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