



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

APPELLANT: Cristen & Nicholas McCarty
DOCKET NO.: 24-04090.001-R-1 through 24-04090.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Cristen & Nicholas McCarty, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
24-04090.001-R-1	05-12-105-017	56,232	326,691	\$382,923
24-04090.002-R-1	05-12-105-018	24,498	0	\$24,498

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 two-story dwelling of frame and masonry exterior construction with 3,514 square feet of living area. The dwelling was constructed in 1951 and is approximately 73 years old. Features of the home include a basement with 826 square feet of finished area, 4½ bathrooms, central air conditioning, three fireplaces, a carport, and a two-car garage. The property has a 9,888 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellants' appeal is based on overvaluation. In support of the argument, the appellants completed Section IV – Recent Sale Data of the Residential Appeal petition reporting the subject property was purchased on June 1, 2022 for a price of \$1,150,000.¹ The appellants further

¹ Although the purchase date in Sec. IV was stated as January, supporting documentation depicts the purchase occurred in June.

reported the property was purchased from Darcy M. Ytterdahl, the parties to the transaction were not related, and a Realtor assisted in the sale of the property. The property was advertised in the Multiple Listing Service (MLS) from February 24, 2022 to June 1, 2022. A copy of the Illinois Real Estate Transfer Declaration (PTAX-203) reiterates the sale date and sale price while also depicting the property was advertised for sale. The appellants also reported the sale was not caused by a foreclosure action and did not involve the use of a contract for deed.

Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the purchase price at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$407,421. The subject's assessment reflects a market value of \$1,222,385 or \$347.86 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In a memorandum, the board of review reported the 2023 assessment of the subject property reflected a market value of \$1,125,060, which was below the recent purchase price. The township equalization factor for 2024 is 1.0864% which increased the subject's assessment to an estimated market value of \$1,222,265.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located in the same or similarly identified neighborhood code as the subject and within .76 of a mile from the subject. The comparable parcels range in size from 7,187 to 16,297 square feet of land area and are each improved with a two-story dwelling of frame, masonry, or frame and masonry exterior construction. The homes were built from 1884 to 1966 and range in age from 58 to 140 years old. The dwellings range in size from 3,134 to 3,790 square feet of living area. Each comparable has a basement, with four comparables having finished basement areas ranging from 266 to 1,446 square feet. Features include 2 to 4 full bathrooms, three dwellings have 1 or 2 half-baths, central air conditioning, one or two fireplaces, and a two-car garage. The comparables sold from July 2023 to August 2024 for prices ranging from \$1,300,000 to \$1,725,000 or from \$366.94 to \$504.39 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.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.

² 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 issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2024.

The appellants reported the June 2022 purchase price of the subject, and the board of review submitted five suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the June 2022 purchase price of the subject which occurred approximately 18 months prior to the lien date of January 1, 2024, whereas the record contains other properties which sold more proximate in time to the lien date. The Board has given reduced weight to board of review comparables #1, #2 and #3, which although they sold more proximate to the lien date, consist of dwellings that are 58, 103 and 140 years old as compared to the 73 year old subject dwelling.

The Board finds the best evidence of market value in the record to be comparable sales #4 and #5 submitted by the board of review. These comparables were similar to the subject in location, style, some features, and bracket the subject in age. Adjustments to these comparables are necessary for age, lot size, exterior construction, bathroom count, dwelling size, basement size, finished basement area, and fireplace count to make them more equivalent to the subject. These properties also sold proximate in time to the assessment date at issue. The comparables sold in 2024 for prices of \$1,450,000 and \$1,425,000 or for \$382.59 and \$426.14 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,222,385 or \$347.86 per square foot of living area, including land, which is below the best comparable sales in this record.

Based on this record and after considering necessary adjustments to the best comparable sales in the record, 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: _____

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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