



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

APPELLANT: Nanci & Clyde Meyer
DOCKET NO.: 24-04239.001-R-1
PARCEL NO.: 07-13-206-025

The parties of record before the Property Tax Appeal Board are Nanci & Clyde Meyer, the appellants; 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: \$115,641
IMPR.: \$218,229
TOTAL: \$333,870

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 brick exterior construction with 6,160 square feet of living area.¹ The dwelling was constructed in 1942 with an addition in 1997. Features of the home include a basement with finished area, central air conditioning, two fireplaces, a 746 square foot garage, and an inground swimming pool. The property has a 13,854 square foot site and is located in Naperville, Naperville Township, Sangamon County.

The appellants contend assessment inequity concerning both the land and improvement assessments as the basis of the appeal. In support of these arguments the appellants submitted information on four equity comparables located within the subject's neighborhood and within two blocks of the subject. The comparables consist of two-story dwellings of brick, frame, or

¹ The appellants dispute the subject's dwelling size. The Board finds the property record card submitted by the board of review and the Naperville Township Property Information sheet submitted by the appellants to be the best evidence in the record of the subject's dwelling size.

brick and frame exterior construction ranging in size from 2,700 to 3,600 square feet of living area. The homes were built from 1930 to 1951, with comparables #1 and #2 having additions in 2012 and 1999, respectively. Each comparable has central air conditioning, one or two fireplaces, a basement with finished area, and a two-car to four-car garage. The comparables have parcels ranging from 7,388 to 14,813 square feet of land area. The comparables have land assessments ranging from \$94,964 to \$122,920 or from \$8.30 to \$13.73 per square foot of land area. The comparables have improvement assessments ranging from \$136,787 to \$182,338 or from \$48.33 to \$60.54 per square foot of living area. Based on this evidence, the appellants requested the subject's land assessment be reduced to \$100,000 or \$7.22 per square foot of land area and the improvement assessment be reduced to \$200,000 or \$32.47 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$333,870. The subject property has a land assessment of \$115,641 or \$8.35 per square foot of land area and an improvement assessment of \$218,229 or \$35.43 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located within .68 of a mile of the subject, one of which is in the subject's assessment neighborhood. The comparables consist of two-story dwellings of frame, brick, or frame and brick exterior construction ranging in size from 3,658 to 4,372 square feet of living area. The homes were built from 1900 to 1951. Each dwelling has central air conditioning, one to four fireplaces, a basement with two having finished area, and a garage ranging in size from 529 to 1,724 square feet of building area. One comparable has an inground swimming pool. The parcels range from 10,983 to 26,226 square feet of land area. The comparables have land assessments ranging from \$105,692 to \$140,348 or \$4.64 to \$12.45 per square foot of land area and improvement assessments ranging from \$215,402 to \$310,900 or from \$56.15 to \$71.11 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers contend assessment inequity concerning both the land and improvement assessment 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 appellants did not meet this burden of proof and a reduction in either the subject's land or improvement assessments is not warranted.

The parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. With respect to the land assessment, the Board has given reduced weight to the appellants' comparables #1 and #4, as well as the board of review's comparable #5, which differ from the subject in site size. The Board finds the best evidence of assessment equity to be the parties' remaining comparables, which are similar to the subject in

location and site size. These comparables have land assessments ranging from \$105,692 to \$140,348 or from \$6.07 to \$12.45 per square foot of land area. The subject's land assessment of \$115,641 or \$8.35 per square foot of land area is within the range established by the best comparables in this record. The Board finds that the appellants did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's assessment is not justified.

With respect to the improvement assessment, the Board finds that the parties' comparables are not truly similar to the subject due to differences in dwelling size and swimming pool feature. Nevertheless, the Board finds the parties' comparables have varying degrees of similarity to the subject in age and features. The parties' comparables have improvement assessments that range from \$136,787 to \$310,900 or from \$48.33 to \$71.11 per square foot of living area. The subject's improvement assessment of \$218,229 or \$35.43 falls within the range established by the comparables in this record overall and below the range on a per-square-foot basis. Based on this record and after considering adjustments for differences when compared to the subject, the Board finds the appellants 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.

In conclusion, on this record the Board finds no adjustments are warranted on either the subject's land or improvement assessments in light of this evidence.

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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