FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Colleen Gibbons
DOCKET NO.: 24-04269.001-R-1
PARCEL NO.: 03-22-206-029

The parties of record before the Property Tax Appeal Board are Colleen Gibbons, the appellant, by attorney Chris D. Sarris, of Steven B. Pearlman & Associates 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:	$54,738
IMPR.:	$168,620
TOTAL:	$223,358

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 parties appeared before the Property Tax Appeal Board on August 18, 2026 for a hearing at the DuPage Center in Wheaton pursuant to prior written notice dated May 28, 2026. Appearing on behalf of the appellant was attorney Thomas J. Kelly of Steven B. Pearlman & Associates, and on behalf of the DuPage County Board of Review was Patricia Gustin, Member, along with the board of review's witness, Donna Castiglia, Senior Residential Appraiser for Addison Township.

The subject property consists of a 2-story dwelling of brick exterior construction with 3,694 square feet of living area.[1] The dwelling was constructed in 1994 and has a chronological age of

[1] The Board finds the best description of the subject's dwelling size was found in the subject's property record card, submitted by the board of review, which included a sketch with dimensions while no sketch of the subject was presented in the appellant's appraisal.

30 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 552 square foot 3-car garage. The property has an approximately 18,295 square foot site and is located in Wood Dale, Addison 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 $600,000 as of January 1, 2024. The appraisal was prepared by Cynthia McDonald, Associate Real Estate Trainee Appraiser and supervisory appraiser DaShawn Weaver-Drew a Certified Residential Real Estate Appraiser. The intended use of the appraisal report was to determine an opinion of market value for an ad valorem tax appeal.

The appraisers described the subject property has an effective age of 15 years old and assigned a condition rating of above average further stating in the Supplemental Addendum that the subject property has "a level of modernization that is above average for the subject market."

In estimating the market value of the subject property, the appraisers developed the sales comparison approach to value selecting five comparable sales located from 0.05 to 0.92 of a mile from the subject property. The comparables have sites that range in size from 8,189 to 13,071 square feet of land area and are improved with traditional style dwellings of good or good/superior quality construction ranging in size from 3,002 to 3,891square feet of living area. The appraisers assigned condition ratings for the comparables average, above average or good/2017Rehab. The homes are 16 to 33 years old. Each comparable has central air conditioning, one fireplace and a 2-car or a 3-car garage. The comparables sold from January 2022 to June 2023 for prices of $510,000 or $706,000 or from $131.07 to $235.18 per square foot of living area, land included.

The appraisers adjusted the comparables for differences from the subject in view, quality of construction, condition, dwelling size and other features arriving at adjusted sale prices of the comparables ranging from $535,000 to $654,640 and an opinion of market value for the subject of $600,000.

The appraisal included a copy of the Multiple Listing Service (MLS) sheet on appraisal comparable #4 which depicts this property has an updated kitchen and newly finished basement and is reported as a 2017 Rehab. Based on this evidence, the appellant requested the subject's assessment be reduced to reflect its appraised value when applying the statutory assessment level of 33.33%.

In response to the appellant's appraisal evidence Ms. Gustin stated the appellant's appraisers were not present for the board of review to question. Gustin, introduced her witness Donna Castiglia. Ms. Castiglia testified she has been assessing in Addison Township for 18 years, has been a Certified Illinois Assessing Official for 15 years and has been in her current position for 5 years. Castiglia testified that three of the appraisal comparables are located outside of the subject's neighborhood and the subject property sold in 2019 for a price of $630,000 and that the property had been significantly updated in 2010. The board of review submitted a copy of the subject's property record card which included sale and permit history along with information from an online realtors website associated with market information and photographs for the

subject to support this testimony. The marketing comments for the subject property depict the property was "completely renovated" in 2010 with "over $500,000 of improvements, professionally designed and decorated by interior designer."

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $223,358. The subject's assessment reflects a market value of $670,141 or $181.41 per square foot of living area, land included, when using the 2024 three-year average median level of assessment for DuPage County of 33.33% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within 0.24 of a mile from the subject property. The comparables have sites that range in size from approximately 10,019 to 22,216 square feet of land area and are improved with 2-story dwellings of brick or brick and frame exterior construction ranging in size from 3,219 to 3,840 square feet of living area. The homes were built from 1992 to 2006. Each comparable has a basement reported to be unfinished. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 609 to 995 square feet of building area. Comparable #3 has an inground swimming pool. The comparables sold from February 2022 to June 2024 for prices ranging from $600,000 to $805,000 or from $186.05 to $234.42 per square foot of living area, land included.

The board of review also submitted additional information for the subject and both parties' comparables including property record cards, PTAX-203 Real Estate Transfer Declarations and a map depicting the proximity of both parties comparables relative to the subject. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Under cross-examination, Castiglia testified she prepared the board of review's comparable evidence. Castiglia testified she had not conducted an interior inspection of the subject property and made no adjustment for differences between the board of review's comparables and the subject property. Kelly questioned Castiglia as to the location of board of review comparable #3, which he asserted was located adjacent to State Route 83, a high traffic street. Castiglia responded that the property is located close to State Route 83 although there is a frontage road between the property and State Route 83. Kelly asked that the ALJ look at the map of the parties' comparables with respect to board of review's comparable #3 when compared to the subject. Lastly, Kelly pointed out inconsistent highlighted differences of the appellant's appraisal comparables and the board of review's comparable properties.

Among the differences highlighted by the board of review included basement finished area for the appraisal comparables. The ALJ asked Castiglia for an explanation of the board of review's reporting of finished basement area. Castiglia testified that unless a permit for basement finish is issued, there is no way for the Township to know which basements are finished and which are unfinished. Castiglia testified that basement finish area reported in the appraisal is probably more accurate than the board of review's reporting of basement finished area for the appraisal comparables.

In closing, Kelly summarized the appellant's case asserting the appraiser made appropriate adjustments to the comparables for differences from the subject, that the board of review did not

make adjustments and the subject's 2019 sale price and 16 year old updates are not relevant to a 2024 appeal.

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, 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 appellant submitted an appraisal and the board of review submitted four comparable sales for the Board's consideration. The Board finds three of the comparables selected by the appraisers sold less proximate in time to the January 1, 2024 assessment date. Furthermore, the Board finds the appraisers adjusted this property downward by approximately 10% in quality and another downward 10% adjustment for condition, which appears suspect given listing information provided in the appraisal. As a result, less weight is given to the appraisers' opinion of value for the subject as presented in the appraisal. The Board shall instead analyze the raw comparables in the appraisal.

The Board gives little weight to appraisal comparables #1, #2 and #5 along with board of review comparables #3 and #4 which differ from the subject in having an inground swimming pool and/or sold in 2022, less proximate in time to the January 1, 2024 assessment date.

The Board finds the best evidence of market value to be appraisal comparables #3 and #4 together with board of review comparables #1 and #2 which sold more proximate to the assessment date at issue in this appeal and are generally similar to the subject in location, age/effective age, design and some features. However, each of these properties has a smaller site size when compared to the subject's site and present varying degrees of similarity to the subject in dwelling size, suggesting updates are needed to make these comparables more equivalent to the subject. These comparables sold from May 2023 to June 2024 for prices ranging from $517,500 to $805,000 or from $156.68 to $235.18 per square foot of living area, including land. The subject's assessment reflects a market value of $670,141 or $181.41 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering adjustments to the comparables for differences with 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:

C E R T I F I C A T I O N

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: October 20, 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 9-215 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

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