



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

APPELLANT: Michael Martin
DOCKET NO.: 24-04338.001-R-1
PARCEL NO.: 06-11-337-015

The parties of record before the Property Tax Appeal Board are Michael Martin, the appellant, by attorney David Kieta, of Kieta Law LLC in Winfield; 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: \$102,755
IMPR.: \$100,138
TOTAL: \$202,893

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 1-story dwelling of brick, masonry/stone exterior construction with 1,379 square feet of living area. The dwelling was constructed in 1956 and is approximately 68 years old. Features of the home include a basement with finished area, central air conditioning, and a 2-car garage with 528 square feet of building area. The property has an 8,750 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on six equity comparables located within 0.16 of a mile from the subject. The comparables are improved with 1-story homes of brick, masonry/stone exterior construction with 1,379 square feet of living area. The dwellings are 68 years old. Each home has a basement and a 2-car garage. Three homes have central air conditioning and two homes have one or two fireplaces. The comparables have

improvement assessments ranging from \$71,383 to \$81,916 or from \$51.76 to \$59.40 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$75,484.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$202,893. The subject property has an improvement assessment of \$100,138 or \$72.62 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information, including property record cards, on nine equity comparables located within 0.90 of a mile from the subject. The comparables are improved with 1-story homes of brick/masonry/stone exterior construction ranging in size from 1,148 to 1,324 square feet of living area. The homes were built from 1955 to 1971. Each home has a basement with finished area, central air conditioning, and a 1-car garage, a 440 square foot garage, or a 528 square foot garage. One home has two fireplaces. The comparables have improvement assessments ranging from \$83,917 to \$99,564 or from \$71.90 to \$78.49 per square foot of living area.

The board of review also submitted a memorandum from the township assessor's office contending prices in the subject's neighborhood have been rising as homes are being rehabbed/flipped. These rehabbed homes were placed in a different category to reflect their updated condition compared to other homes in the neighborhood. It was argued the subject was rehabbed and flipped as evidenced by its most recent sales.¹ The township assessor presented copies of Real Estate Transfer Declarations for a sale in April 2019 for \$310,000, indicating the property was not advertised for sale, and a sale in May 2021 for \$572,000, indicating the property was advertised for sale. The township assessor also presented a property information printout identifying the last sale in May 2021 and the property having a new kitchen. The township assessor asserted the comparables presented by the board of review are all rehabbed homes.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

¹ The Board notes the property record cards for the subject and the comparables do not indicate effective ages more recent than their year built and do not reference any permits.

As an initial matter, the Board finds the board of review has not demonstrated that the subject and its comparables have been rehabbed. The Board finds the board of review has not presented any evidence to support its contention that the comparables have been rehabbed as the property record cards do not indicate newer effective ages or disclose any permits. With regard to the sales of the subject, the Board finds the Real Estate Transfer Declarations show one sale was advertised and one sale was not advertised, which may explain the difference in sale price. Although the property information sheet discloses a new kitchen, it is unclear from the evidence when this update occurred.

The record contains a total of fifteen equity comparables for the Board's consideration. The Board gives less weight to the board of review's comparables #1, #2, #3, due to substantial differences from the subject in dwelling size, and to the appellant's comparables, which lack finished basement area that is a feature of the subject.

The Board finds the best evidence of assessment equity to be the board of review's comparables #4 through #9, which are more similar to the subject in dwelling size, age, location, and features. These comparables have improvement assessments that range from \$86,274 to \$99,564 or from \$71.90 to \$75.87 per square foot of living area. The subject's improvement assessment of \$100,138 or \$72.62 per square foot of living area falls above the range established by the best comparables in terms of total improvement assessment and within the range on a per square foot basis, which is logical given the subject is a larger home than the best comparables. Based on this record, the Board finds the appellant 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.

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Michael Martin, by attorney:
David Kieta
Kieta Law LLC
0S331 Summit Drive
Winfield, IL 60190

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187