



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

APPELLANT: Kevin Kelly
DOCKET NO.: 24-04379.001-R-2
PARCEL NO.: 07-13-425-011

The parties of record before the Property Tax Appeal Board are Kevin Kelly, the appellant, by attorney Brianna L. Golan, of Golan Christie Taglia LLP 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: \$193,923
IMPR.: \$458,148
TOTAL: \$652,071

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 2½-story dwelling of frame¹ exterior construction with 5,657 square feet of living area. The dwelling was constructed in 2016 and is approximately 8 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace, a screened porch and a 688 square foot 2-car garage. The subject property also features a 707 square foot coach house located over the garage which has a separate entry.² The property has an approximately 16,447 square foot site and is located in Naperville, Naperville Township, DuPage County.

¹ The Board finds the best description of the subject improvement was found in the appraisal submitted by the appellant which includes a detailed sketch for each floor and interior and exterior photographs depicting vinyl exterior materials.

² The appraisers have combined the coach house amenities with the primary subject's dwelling with its square footage of 5,657 including the coach house.

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 \$1,425,000 as of January 1, 2023. The appraisal was prepared by Zivka Ljutic and supervisory appraiser, Joseph J. Wilcox, both of which are Certified Residential Real Estate Appraisers. The intended use of the appraisal was to develop an opinion of value for the subject in support of a tax appeal.

In estimating the market value of the subject property, the appraisers developed the sales comparison approach to value selecting five comparable sales located from 0.38 of a mile to 1.18 miles from the subject property. The comparables have sites that range in size from 8,252 to 20,001 square feet of land area and are improved with traditional dwellings of frame or brick exterior construction ranging in size from 4,502 to 6,482 square feet of living area. The homes are from 8 to 23 years old. Each comparable has a basement with finished area, central air conditioning, one to three fireplaces and a 2-car or a 3-car garage. Comparables #1, #2, #4 and #4 have either a screen porch, hot tub, 3-season room or sport court amenity. The comparables sold from May 2022 to February 2023 for prices of \$1,050,000 or \$1,625,000 or from \$199.92 to \$328.81 per square foot of living area, land included.

After adjusting the comparable #2 for sale or financing concessions and comparables #3, #4 and #5 for Date of Sale/Time, the appraisers adjusted the comparables for differences from the subject in site size, condition, dwelling size, room count and other features arriving at adjusted sale prices of comparables ranging from \$1,169,920 to \$1,738,905 and an opinion of market value for the subject of \$1,425,000.

Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the subject's appraised value when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$652,071. The subject's assessment reflects a market value of \$1,956,409 or \$345.84 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 eight comparables located in the same assessment neighborhood code as the subject property. Comparables #5 through #8 lack any recent sale information and shall not be discussed or analyzed further. Comparables #1 through #4 have sites ranging in size from 11,032 to 15,720 square feet of land area and are improved with 2-story dwellings of brick, frame, or frame and brick exterior construction ranging in size from 4,617 to 4,961 square feet of living area. The homes were built from 2010 to 2019. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and one or two garages³ ranging in size from 444 to 895 square feet of building area. Comparable #2 has an elevator. The comparables sold from

³ Some property details for board of review comparables #1 through #4 were amended or corrected with information disclosed in the respective property record cards, submitted by the board of review.

June 2022 to February 2024 for prices ranging from \$2,070,000 to \$2,400,000 or from \$422.10 to \$519.82 per square foot of living area, land included.

The board of review also submitted a Comparable Report from the Naperville Township Assessors Office which included comments asserting the subject property to have a double lot and is located “directly across from Centennial Beach Park” which is a “premiere” location in Naperville.

Based on this evidence, the board of review requested the subject’s assessment be confirmed.

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 it problematic the subject’s coach house amenity was not treated as an accessory dwelling unit but combined with the subject’s primary dwelling unit. The appraisers made no age adjustments for properties ranging from 7 to 16 years older in age relative to the subject property. Furthermore, four of the appraisers’ sold in 2022, less proximate to the January 1, 2024 assessment date than other properties in the record. As a result, little weight is given to the opinion of market value for the subject as presented in the appraisal.

The Board also gives reduced weight to board of review comparables #1 and #2 which sold in 2022, less proximate to the assessment date at issue in this appeal.

The Board finds the best evidence of market value to be board of review comparables #3 and #4 sold in 2023 and 2024, more proximate to the January 1, 2024 assessment date. These two properties are also similar to the subject in location, age and some features. However, these two comparables have a smaller dwelling size relative to the subject, suggesting upward adjustments are needed to make these properties more equivalent to the subject. These best comparables sold in July 2023 and February 2024 for prices \$2,070,000 and \$2,199,900 or \$422.10 and \$443.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,956,409 or \$345.84 per square foot of living area, including land, which falls below the two best comparable sales in the record. After considering adjustments to the comparables for differences from 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: June 16, 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

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