



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

APPELLANT: Mark Gilbert
DOCKET NO.: 24-04459.001-R-1
PARCEL NO.: 09-17-413-001

The parties of record before the Property Tax Appeal Board are Mark Gilbert, the appellant; 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: \$87,601
IMPR.: \$210,544
TOTAL: \$298,145

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 2-story dwelling of brick and frame exterior construction with 3,497 square feet of living area.¹ The dwelling was constructed in 2002 and is approximately 22 years old. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 677 square foot 3-car garage. The property has an 18,253 square foot site and is located in Downers Grove, Downers Grove 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 \$786,000 as of January 1, 2024. The appraisal was prepared by Paul D. Brose, a Certified Residential Real Estate Appraiser. The appraiser described the subject property as a well maintained custom built home that is in good condition with limited updating on the 1st and 2nd floors since construction

¹ The Board finds the best description of the subject property was the appraisal submitted by the appellant where the appraiser inspected the interior and exterior of the subject property.

in 2002 and the basement was updated with a full bath in 2021. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value. The appraiser disclosed that sales closing after January 1, 2024 were not considered and the search focused on single-family homes located in the defined neighborhood area with amenities similar to the subject property, including but not limited to location, style and gross living area.

Under the sales comparison approach to value, the appraiser used eight comparables sales located from .50 of a mile to 1.38 miles from the subject property. The comparables have sites ranging in size from 7,213 to 27,777 square feet of land area that are improved with Traditional dwellings that ranged in age from 12 to 39 years old and ranged in size from 3,189 to 3,759 square feet of living area. The comparables basements, six of which have finished area. Each comparable has central air conditioning, one or two fireplaces and a 2-car or a 3-car garage. The comparables sold from January to December 2023 for prices ranging from \$702,500 to \$876,000 or from \$187.43 to \$248.09 per square foot of living area, including land. The appraiser adjusted comparables #6 and #7 for sales or financing concessions. After considering other adjustments to the comparables for differences from the subject in site size, quality of construction, room/bath count, living area, basement size, basement finish, car storage and other features, the appraiser arrived at an estimated market value of \$786,000 as of January 1, 2024.

Based on this evidence the appellant requested a reduction in the subject's assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$298,145. The subject's assessment reflects a market value of \$894,524 or \$255.80 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

In response to the appeal the board of review noted appraisal comparables #1, #5 and #6 were older homes that were not adjusted for age.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located .33 of a mile to 1.08 mile from the subject. The comparables have sites ranging in size from 11,025 to 24,854 square feet of land area that are improved with 2-story or 3-story dwellings that were built from 2003 to 2005 and ranged in size from 3,270 to 4,060 square feet of living area. The comparables have basements, four of which have finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 651 to 1,426 square feet of building area. The comparables sold from June 2022 to August 2024 for prices ranging from \$935,000 to \$1,210,000 or from \$251.23 to \$321.10 per square foot of living area, including land. The board of review also submitted a map depicting the locations of both parties' comparable sales in relation to the subject. Based on this evidence the board of review requested confirmation of the subject's assessment.

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 record contains an appraisal submitted by the appellant and five comparable sales submitted by the board of review to support their respective positions before the Board.

As to the appellant's appraisal, the Board finds three of the comparables (#1, #4 and #5) used by the appraiser were located over 1 mile from the subject, two comparables (#2 and #8) have significantly smaller sites than the subject, and two comparables (#4 and #5) have unfinished basements when compared to the subject's finished basement. Furthermore, the Board finds there were inconsistencies and errors in the adjustment process for basement finish in the appraisal report. For example, the subject has a finished basement that includes a full bath while comparables #4 and #5 have unfinished basements but the appraiser did not apply any adjustments. For these reasons the Board gives less weight to the appellant's appraisal and finds the appraiser's conclusion of value to be less credible and reliable.

The Board also gives less weight to board of review comparables #2 and #3 which sold in 2022 , less proximate in time to the January 1, 2024 assessment date and less likely to be reflective of market conditions as of that date. The Board gives less weight to board of review comparable #4 which is located over 1 mile from the subject.

The Board finds the best evidence of market value to be appellant's comparables #5 and #7 along with board of review comparables #1 and #5 which sold proximate in time to the assessment date at issue and are similar to the subject in location, age, dwelling size and features. The properties sold from July 2023 to August 2024 for prices ranging from \$767,000 to \$1,052,000 or from \$207.97 to \$278.01 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$894,524 or \$255.80 per square foot of living area including land, which is within the range established by the best comparable sales contained in the record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported 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

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

AGENCY

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