



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

APPELLANT: Steve Ford
DOCKET NO.: 24-04699.001-R-1
PARCEL NO.: 06-12-205-005

The parties of record before the Property Tax Appeal Board are Steve Ford, 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: \$85,258
IMPR.: \$51,356
TOTAL: \$136,614

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 ranch dwelling of masonry exterior construction with 1,282 square feet of living area. The dwelling was constructed in 1955. Features of the home include a full basement and a 440 square foot 2-car garage. The property has a 7,260 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within the subject's assessment neighborhood and less than 1 mile from the subject. The comparables have sites ranging in size from 7,693 to 13,537 square feet of land area that are improved with ranch dwellings of masonry exterior construction ranging in size from 1,288 to 1,938 square feet of living area. The homes were built from 1956 to 1963. Each dwelling has a full basement with finished area, four comparables have central air conditioning and each comparable has a 1-car or a 2-car garage. The comparables sold from May 2021 to March 2022 for prices ranging from \$310,000 to

\$530,000 or from \$230.46 to \$278.60 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$136,614. The subject's assessment reflects a market value of \$409,883 or \$319.72 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In response to the appeal the board of review submitted a memorandum from the township assessor that noted the 2024 assessment was calculated by applying the York Township factor of 1.0814 to the 2023 valuation agreement by the parties. The assessor submitted the 2022 and 2023 valuation agreements. The assessor critiqued appellant's comparables #1, #2 and #3 noting they are located on a heavily trafficked road and appellant's comparables #4 and #5 are much larger homes when compared to the subject.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within the subject's assessment neighborhood and within .32 of a mile of the subject. The comparables have sites ranging in size from 7,260 to 10,016 square feet of land area that are improved with ranch dwellings of masonry exterior construction ranging in size from 1,274 to 1,475 square feet of living area. The dwellings were built from 1949 to 1961. Each dwelling has a basement with finished area, central air conditioning and a garage ranging in size from 400 to 528 square feet of building area. Four comparables each have one or two fireplaces. The comparables sold from April 2022 to August 2023 for prices ranging from \$400,000 to \$516,000 or from \$313.97 to \$369.36 per square foot of living area, including land. 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 parties submitted evidence on ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables as well as board of review comparables #3 and #4, which sold less proximate to the assessment date at issue than other sales in the record. In addition, appellant's comparables #4 and #5 have significantly larger dwelling sizes when compared to the subject.

¹ Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code §1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

The Board finds the best evidence of market value to be board of review comparable sales #1, #2 and #5 which sold more proximate in time to the assessment date at issue and are similar to the subject in location, age, dwelling size, and features. These most similar comparables sold from May 2023 to February 2024 for prices ranging from \$400,000 to \$490,000 or from \$313.97 to \$333.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$409,883 or \$319.72 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence 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: _____

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

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APPELLANT

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