



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Matt Griffith
DOCKET NO.: 24-04703.001-R-1
PARCEL NO.: 06-05-107-022

The parties of record before the Property Tax Appeal Board are Matt Griffith, 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: \$30,474
IMPR.: \$61,066
TOTAL: \$91,540

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 1.5-story dwelling of frame exterior construction with 1,201 square feet of living area. The dwelling was constructed in 1951. Features of the home include a basement with finished area, central air conditioning and a 440 square foot 2-car garage. The property has a 11,100 square foot site and is located in Lombard, York Township, DuPage County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellant submitted information on three comparable properties located within .7 of a mile from the subject. The comparables have sites ranging in size from 10,608 to 18,387 square feet of land area and are improved with 1.5-story dwellings of frame exterior construction ranging in size from 1,368 to 1,741 square feet of living area. The dwellings were constructed from 1912 to 1940 with basements, one of which has finished area. Comparable #2 has central air conditioning. Two comparables each have one fireplace. Two

comparables each have a 2-car or a 3-car garage. The comparables sold from February 2022 to April 2023 for prices ranging from \$193,500 to \$242,000 or from \$117.81 to \$144.73 per square foot of living area, including land. The comparables have land assessments ranging from \$29,760 to \$30,842 or from \$1.68 to \$2.81 per square foot of land area and improvement assessments ranging from \$39,990 to \$91,865 or from \$29.23 to \$52.77 per square foot of living area. 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 \$91,540. The subject's assessment reflects a market value of \$274,647 or \$228.68 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.¹ The subject has a land assessment of \$30,474 or \$2.75 per square foot of land area and an improvement assessment of \$61,066 or \$50.85 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties located within .88 of a mile from the subject. The comparables have sites ranging in size from 7,475 to 14,235 square feet of land area and are improved with 1.5-story dwellings of frame exterior construction ranging in size from 1,139 to 1,308 square feet of living area. The dwellings were constructed from 1926 to 1953 with basements, one of which has finished area. Each comparable has central air conditioning and a garage ranging in size from 240 to 572 square feet of building area. Two comparables each have one fireplace. Comparable #2 has a 308 square foot sunroom. The comparables sold from May 2021 to February 2024 for prices ranging from \$305,000 to \$390,000 or from \$260.70 to \$320.46 per square foot of living area, including land. The comparables have land assessments ranging from \$21,585 to \$34,494 or from \$2.46 to \$2.89 per square foot of land area and improvement assessments ranging from \$70,194 to \$78,477 or from \$56.74 to \$64.48 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends in part 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 seven comparable properties to support their respective positions before the Board. The Board gives less weight to the appellant's comparable sales #1 and #3 as well as board of review comparables #2 and #4 due to differences from the subject in age, dwelling size and/or sale date that occurred less proximate in time to the assessment date at issue than the other comparables in the record.

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 appellant's comparable sale #2 along with board of review comparable sales #1 and #3 which sold more proximate in time to the assessment date at issue and are more similar to the subject in location, age, dwelling size and some features. These comparables sold from April 2023 to February 2024 for prices ranging from \$193,500 to \$345,000 or from \$141.44 to \$281.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$274,647 or \$228.68 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 and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified.

The appellant also argued assessment inequity as an alternative 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 justified.

The record contains seven assessment equity comparables for the Board's consideration.

As to the land assessment, the Board gives less weight to appellant's comparables #1 and #3 as well as board of review comparables #1 and #4 which are less similar to the subject in size.

The Board finds the best evidence of land equity to be appellant's comparable #2 along with board of review comparables #2 and #3 which are most similar to the subject in size. These comparables have land assessments ranging from \$29,760 to \$32,128 or from \$2.62 to \$2.81 per square foot of land area. The subject property has a land assessment of \$30,474 or \$2.75 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in the record. After considering adjustments to the best comparables for any differences when compared to the subject, the Board finds the subject's land assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

As to the improvement assessment, the Board gave less weight to the appellant's comparables #1 and #3 as well as board of review comparable #4 which are less similar to the subject in age and/or dwelling size.

The Board finds the best evidence of improvement equity to be appellant's comparable #2 along with board of review comparables #1, #2 and #3 which overall are more similar to the subject in location, age, dwelling size and some features. They have improvement assessments ranging from \$39,990 to \$74,216 or from \$29.23 to \$63.73 per square foot of living area. The subject property has an improvement assessment of \$61,066 or \$50.85 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in the record. After considering adjustments to the best comparables for any differences when

compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett*, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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:

January 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 9-125 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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