



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

APPELLANT: Grant Moyle
DOCKET NO.: 24-04747.001-R-1
PARCEL NO.: 03-35-323-001

The parties of record before the Property Tax Appeal Board are Grant Moyle, 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 a reduction 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: \$63,734
IMPR.: \$116,895
TOTAL: \$180,629

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 two-story dwelling of wood siding exterior construction with 1,960 square feet of living area.¹ The dwelling was constructed in 1966. Features of the home include a basement, central air conditioning and a garage with 400 square feet of building area. The property has an approximately 5,208 square foot site and is located in Elmhurst, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on 12 comparable properties that have the same assessment neighborhood code as the subject and are located less than one mile from the subject property.

¹ The Board finds the best description of the subject property for the 2024 tax year is found in the property information printout of the subject property provided by the appellant, since the board of review's property information printout included additional above grade living area, a smaller OP, an additional bathroom and basement finish that were not previously assessed but will be valued in 2025.

The comparables have sites that range in size from 7,260 to 13,000 square feet of land area. The comparables are improved with two-story dwellings of frame, brick or brick and frame exterior construction ranging in size from 1,706 to 2,517 square feet of living area. The dwellings were built from 1915 to 1954. Ten comparables each have a basement, seven of which have finished area. Eleven comparables have central air conditioning, seven comparables each have one or two fireplaces and each comparable has a garage ranging in size from 200 to 704 square feet of building area. The comparables sold from March 2021 to November 2023 for prices ranging from \$350,000 to \$560,000 or from \$169.74 to \$237.82 per square foot of living area, including land.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$143,000, which would reflect a market value of \$429,043 or \$218.90 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$187,330. The subject's assessment reflects a market value of \$562,046 or \$286.76 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that have the same assessment neighborhood code as the subject and are located within .47 of a mile from the subject property. The board of review's comparable #4 is the same property as the appellant's comparable #6. The comparables have sites that range in size from approximately 7,841 to 9,148 square feet of land area. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 1,895 to 2,517 square feet of living area. The dwellings were built from 1916 to 1948. Each comparable has a basement, central air conditioning and a garage ranging in size from 440 to 576 square feet of building area. Comparable #2 has a fireplace. The comparables sold from March 2022 to July 2023 for prices ranging from \$525,630 to \$560,000 or from \$222.49 to \$290.24 per square foot of living area, including land.

The board of review also disclosed that the subject property was purchased in August 2020 for \$445,000 as depicted in the real estate transfer declaration submitted by the board of review. The board of review submitted a memorandum prepared by the township assessor. The assessor argued that the appellant is requesting a reduction less than the purchase price. The assessor contends that values in Elmhurst have not decreased over the past several years, on the contrary, the sales of older homes are on the rise and they are either being renovated or town down and new single-family homes being built.

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

² 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 Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

In rebuttal, the appellant critiqued the comparables submitted by the board of review. The appellant provided the MLS printouts for board of review comparables #1 through #3 and stated there is no MLS for comparable #4. The appellant pointed out that some of the information the assessor provided for the appellant's comparables is inaccurate and needs to be updated. The appellant contends the subject's assessment should be reduced based on the best comparable sale in the record, the appellant's comparable #5. The appellant argued that the subject's assessment should reflect a market value below its purchase price in 2020 since sales of older homes in Elmhurst are not increasing in value as stated by the township assessor. In support of this argument, the appellant provided MLS printouts for two separate sales of board of review comparable #1, which sold for \$550,000 in April of 2022 and also in July of 2007.

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 a reduction in the subject's assessment is warranted based upon the evidence in the record.

As an initial matter, the board of review disclosed the subject property was purchased in August 2020 for \$255,000. The Board has given little weight to the sale of the subject property which occurred 3 years and 4 months prior to the lien date at issue and is less likely to be indicative of the subject's market value as of the January 1, 2024 assessment date.

The parties submitted a total of 15 comparable sales for the Boards consideration, as one sale was common to both parties. The Board has given less weight to the appellant's comparables #1 through #9, #11 and #12, as well as board of review comparables #1, #2 and #4, which includes the common comparable, due to differences from the subject in dwelling size and/or their sales occurred in 2021 or 2022, less proximate in time to the lien date at issue.

The Board finds the best evidence of market value to be the appellant's comparable #10 and board of review comparable #3, which have sale dates that occurred more proximate to the January 1, 2024 assessment date. The Board finds these two comparables are similar to the subject in location, dwelling size and design. However, both comparables have varying degrees of similarity when compared to the subject in site size, dwelling age and other features, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these two properties sold in May 2023 for prices of \$522,500 and \$555,000 or for \$247.04 and \$276.67 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$562,046 or \$286.76 per square foot of living area, including land, which falls above the two best comparable sales in the record both in terms of overall market value and on a price per square foot of living area basis. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment is warranted.

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:

April 21, 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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