



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

APPELLANT: Brant & Jennifer Yeager
DOCKET NO.: 24-04757.001-R-1
PARCEL NO.: 05-14-113-017

The parties of record before the Property Tax Appeal Board are Brant & Jennifer Yeager, the appellants; 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: \$52,430
IMPR.: \$360,457
TOTAL: \$412,887

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 parties appeared before the Property Tax Appeal Board on August 20, 2026 for a hearing at the DuPage Center in Wheaton pursuant to prior written notice dated May 28, 2026. Appearing was Brant Yeager, one of the appellants, and on behalf of the DuPage County Board of Review was Patricia Gustin, Member, along with the board of review's witness, Luke Wiesbrock, Deputy Assessor for Milton Township.

The subject property consists of a 2-story dwelling of frame and brick exterior construction with 4,426 square feet of living area. The dwelling was constructed in 1915 and is approximately 109 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace, an 837 square foot garage and an inground swimming pool.¹ The property has an

¹ The subject's property record card, submitted by the board of review, reports the subject's 837 square foot garage was new in 2017 and that the property also had a 514 square foot remodel in 2017. The property record card does

approximately 20,376 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant's appeal is based on both overvaluation and assessment inequity.² The subject's land assessment was not challenged. The appellants submitted six comparable properties where comparables #1, #2 and #3 address the overvaluation argument and comparables #4, #5 and #6 are presented in support of the appellants' inequity argument.

Mr. Yeager testified the subject's Hill Avenue location is a higher traffic thoroughfare that does not allow on-street parking. Yeager testified all of his comparable properties are located on either Hill Avenue or Park Boulevard both of which are higher traffic thoroughfares which prohibit on-street parking like the subject. Yeager testified that, in his opinion, the subject's location on a high traffic street negatively affects its market value.

In support of the overvaluation argument, the appellant submitted information on three comparable sales located on the same street and within 600 feet of the subject property. The comparables have sites ranging in size from 14,048 to 33,174 square feet of land area and improved with 2-story dwellings of frame, masonry, or frame and brick exterior construction ranging in size from 3,650 to 6,205 square feet of living area. The dwellings are from 93 to 104 years old. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 456 to 858 square feet of building area. Comparables #2 and #3 are depicted to have an "apartment suite." The properties sold from August 2021 to December 2023 for prices ranging from \$855,000 to \$990,000 or from \$159.55 to \$242.47 per square foot of living area, land included.

As an alternate basis of the appeal, the appellant contends assessment inequity with respect to the improvement assessment. In support of the inequity argument, the appellant submitted information on three equity comparables located in the same neighborhood code as the subject property and within two blocks of the subject. The comparables are improved with 2-story dwellings of brick, or frame and brick exterior construction that range in size from 2,790 to 3,644 square feet of living area. The dwellings range in age from 67 to 103 years old. Each comparable has a basement, with two having finished area. Each dwelling has central air conditioning, one fireplace and a garage ranging in size from 399 to 528 square feet of building area. The comparables have improvement assessments ranging from \$269,699 to \$316,436 or from \$74.01 to \$113.42 per square foot of living area.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$325,000. The requested assessment reflects a total market value of \$975,000 or \$220.31 per square foot of living area, land included, when applying the statutory level of assessment 33.33%. The request would lower the subject's improvement assessment to \$272,570 or \$62.26 per square foot of living area.

not include an effective age for the subject nor any information regarding adjustments to site assessments for location on Hill Avenue.

² The appellants' grid analysis includes some assessment and sale information with lines striking-out some information. Yeager testified that he did this because the information was incorrect and the online appeal form did not allow him to make a change without completely re-entering data which is why he drew lines through the information. Based on this, the Board shall not consider this information, in determining the correct assessment.

Gustin asked Yeager if he had “purposely picked lower sale priced homes.” Yeager testified he tried to find homes with recent sale dates that were located close to the subject property further testifying that homes in his neighborhood are not homogeneous and it can be difficult to find a good comparable property.

Gustin introduced her witness, Luke Wiesbrock who indicated he was the Deputy Assessor for Milton Township, is a Certified Illinois Assessing Official and a Residential Evaluation Specialist through the International Association of Assessing Officials. Wiesbrock testified, the appellant signed a stipulation for the subject’s 2023 assessment, noting a copy of the stipulation was submitted into the record. The Board finds the appellants’ 2023 stipulation was between the appellants and the DuPage County Board of Review. Section 16-80 of the Property Tax Code provides:

In any county with fewer than 3,000,000 inhabitants, if the board of review lowers the assessment of a particular parcel on which a residence occupied by the owner is situated, the reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless the taxpayer, county assessor, or other interested party can show substantial cause why the reduced assessment should not remain in effect, or unless the decision of the board is reversed or modified upon review. 35 ILCS 200/16-80 [emphasis added]

This language means that when the appellants appealed their 2024 assessment to the Property Tax Appeal Board, they are attempting to show substantial cause why the reduced assessment should not remain in effect. (86 Ill. Admin Code 1910.63(b)) As a result, the Property Tax Appeal Board is not bound by the board of review’s 2023 agreement with the appellants.

In written comments, the board of review critiqued the subject property and the appellants’ comparables. The board of review contended the subject’s Hill Avenue location is described in positive terminology in multiple online real estate descriptions and that the subject property’s 2015 purchase by the appellants was not advertised for sale. The board of review asserted the subject property was updated in 2016 with a new 4-car garage and a 514 square foot “addition,” which had a permit value of \$145,000. The permit information submitted by the board of review lists the subject’s Project Description as follows: “ADDITION/GARAGE-KITCH EN, POWDER ROOM& BASEMENT REMODEL.” As to the appellants’ comparables, the board of review contended comparables #1 and #3 are dated 2021 sales and that comparables #1, #2 and #4 had additions/updates reported in 1995, 1992 and 1996/2017, respectively, while appellants’ comparable #3 has minimal updating. In support of the appellants’ comparable additions/updates, the board of review submitted copies of the respective property record cards which reiterated these details and verbiage alleged to be from a 2019 appraisal for appellants’ comparable #3 indicating an updated kitchen but otherwise dated interior features.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$412,887. The subject's assessment reflects a market value of \$1,238,785 or \$279.89 per square foot of living area, land included, when using the statutory

level of assessment of 33.33%. The board of review's Notes disclosed 2023 was the first year of the general assessment cycle for Milton Township.

The board of review submitted eight comparable properties where comparables #5 through #8 address overvaluation while comparables #1 through #4 are presented in support of uniformity.

In support of its contention of the correct assessment on market value grounds, the board of review submitted information on four comparable sales located within 0.42 of a mile from the subject property. The comparables have sites that range in size from 16,553 to 33,559 square feet of land area and are improved with 2-story or 2.5-story dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 3,548 to 4,314 square feet of living area. The homes were built from 1920 to 1940. Each comparable has a basement, with three having finished area. Each dwelling has central air conditioning, one to three fireplaces and a garage ranging in size from 462 to 680 square feet of building area. Comparables #6 and #8 each have an inground swimming pool amenity. The properties sold from August 2022 to July 2024 for prices ranging from \$1,380,000 to \$1,625,000 or from \$376.68 to \$419.88 per square foot of living area, land included.

The board of review also submitted the property record cards for its four comparables sales and permit information on two of the comparables. These documents disclose comparable #5 to have an addition, finished area over the garage and a generator added in 2020 for a permit total of \$300,000 along with a new garage in 2015, with a permit value of \$35,000. Comparable #7 is reported to have an interior remodel in 2016 for a permit amount of \$65,000. Comparable sales #6 and #8 had no additions or updates reported.

On equity grounds, the board of review submitted information on four equity comparables located in the same neighborhood code and within 0.41 of a mile from the subject property. The comparables are improved with 2-story dwellings of frame or masonry exterior construction that range in size from 3,752 to 4,667 square feet of living area. The homes were built from 1896 to 1929. Each comparable has a basement, with three having finished area. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 460 to 784 square feet of building area. Comparables #1 and #4 each have an inground swimming pool. The comparables have improvement assessments ranging from \$361,760 to \$511,966 or from \$96.42 to \$128.93 per square foot of living area.

The board of review also submitted the property record cards for its four equity comparables and permit information on two of the comparables. These documents disclose comparable #1 to have a second floor addition in 2003 (no permit information provided), comparable #2 had 1st and 2nd floor additions in 1997 and 1988 respectively (no permit information provided), comparable #3 had a 1,919 square foot "whole house addition" in 2006 with a permit value of \$440,000 and comparable #4 had 1st and 2nd floor additions in 2002 accounting for 2,655 square feet of additional living area with a total permit cost of \$330,000. The board of review also submitted written comments, listing descriptions of the appellants' comparables from an online real estate website and a map depicting the proximity of both parties to the subject.

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

In response to the board of review's evidence, Yeager testified the board of review's market value comparables are located on quieter streets than the subject property and that there is a substantial difference between Hill Avenue and Hillside Avenue. Yeager testified that Hillside Avenue is a quiet residential street compared to Hill Avenue which has road noise, traffic and no on-street parking. Wiesbrock contended the subject property has a large driveway which should mitigate the lack of street parking and further testified, the subject is "more updated" than the appellants' comparables. In response to questioning from the ALJ, Gustin, a licensed realtor, opined that values for property on a quiet street versus a more heavily traveled street depend on what a buyer is looking for in a property.

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.

As initial matters, the Board finds the Property Tax Appeal Board (PTAB) is not bound by the 2023 stipulation agreement made between the appellants and DuPage County Board of Review. Section 16-80 of the Property Tax Code, addresses stipulations made at the local level, which the taxpayers challenged when they filed their 2024 appeal to PTAB. (35 ILCS 200/16-80). Furthermore, the Board finds appellant comparable #3 and board of review comparables #6 and #8 had minimal or no documented additions/updates while the remaining eleven comparables have received varying levels up additions or updates over time, similar to the subject,. Finally, the Board finds neither party presented conclusive evidence, such as a paired sales analysis, supporting their positions regarding the subject's Hill Avenue location. The Board finds marketing comments contained in real estate sale listings may not be based on factual market data and therefore, are not reliable regarding the subject's location on Hill Avenue.

The parties submitted seven market value comparables for the Board's consideration. The Board gives reduced weight to appellants' comparables #1 and #3 along with board of review comparables #6 and #8 which sold in 2021, less proximate in time to the January 1, 2024 assessment date and/or had minimal additions/updates disclosed.

The Board finds the best evidence of market value to be appellants' comparable #2 and board of review comparables #5 and #7 which sold more proximate in time to the assessment date at issue in the appeal and are similar to the subject in age, dwelling size and some features. However, these properties each have a smaller site size, a smaller garage capacity and lack an inground swimming pool, in contrast with the subject, suggesting upward adjustments are needed to make these properties more equivalent to the subject. These comparables sold from May to December 2023 for prices ranging from \$960,000 to \$1,600,000 or from \$235.53 to \$419.88 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,238,785 or \$279.89 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record on an overall market value basis and below the range on

a per square foot basis. After considering appropriate adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment, based on overvaluation, is not supported.

The appellant also contends 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, based on inequity is not warranted.

The parties submitted seven equity comparables for the Board's consideration. The Board gives reduced weight to appellants' comparables #4, #5 and #6 along with board of review comparables #2 and #4 which are less similar to the subject in age and/or dwelling size than other properties in the record.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #3 which are more similar to the subject in location, age, design, dwelling size and some features. However, these two properties each have a smaller garage capacity, relative to the subject and one comparable lacks an inground swimming pool, suggesting adjustments are needed to make these properties more equivalent to the subject. These two comparables have improvement assessments of \$361,760 and \$511,966 or \$96.42 and \$128.93 per square foot of living area. The subject's improvement assessment of \$360,457 or \$81.44 per square foot of living area falls below the two best equity comparables in the record on both an overall improvement assessment and per square foot basis. Therefore, after considering adjustments to the comparables for differences with the subject, the Board finds the subject's assessment is supported and a reduction, based on lack of uniformity, is not 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: _____

October 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 9-215 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Brant & Jennifer Yeager
590 Hill Ave
Glen Ellyn, IL 60137

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187