



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

APPELLANT: Drew McCormick  
DOCKET NO.: 24-04758.001-R-1  
PARCEL NO.: 06-02-403-046

The parties of record before the Property Tax Appeal Board are Drew McCormick, 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:** \$114,401  
**IMPR.:** \$270,134  
**TOTAL:** \$384,535

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 frame and brick or stone exterior construction with 4,562 square feet of living area. The dwelling was constructed in 1990. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning, a fireplace and a three-car garage with 605 square feet of building area. The property has an approximately 9,741 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 four comparable properties that are located less than one mile from the subject property. The comparables have sites that range in size from 9,419 to 23,897 square feet of land area. The comparables are improved with two-story dwellings of brick masonry or stone, or frame, aluminum or vinyl exterior construction ranging in size from 3,633

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<sup>1</sup> The appellant disclosed the subject has a partially finished basement, which was not refuted by the board of review.

to 5,493 square feet of living area. The dwellings were built from 1990 to 2007. Each comparable has a basement with finished area, central air conditioning, one to three fireplaces and either a two-car or a three-car garage. The comparables sold from January 2021 to June 2022 for prices ranging from \$737,000 to \$1,430,000 or from \$202.86 to \$260.33 per square foot of living area, including land.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$350,000, which would reflect a market value of \$1,050,105 or \$230.19 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 \$384,535. The subject's assessment reflects a market value of \$1,153,720 or \$252.90 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup> The notes on appeal also disclosed an equalization factor of 1.0814 was applied to all non-farm properties in York Township for the 2024 tax year.

In support of its contention of the correct assessment the board of review submitted information on six comparable properties that are located within .67 of a mile from the subject property, one of which has the same assessment neighborhood code as the subject. The comparables have sites that range in size from approximately 9,500 to 24,385 square feet of land area. The comparables are improved with two-story dwellings of brick, masonry or stone, or frame, brick or stone exterior construction ranging in size from 3,964 to 5,100 square feet of living area. The dwellings were built from 1994 to 2005. Each comparable has a basement with finished area, central air conditioning, two to five fireplaces and a garage ranging in size from 508 to 1,050 square feet of building area. Two comparables each have an inground swimming pool. The comparables sold from June 2023 to September 2024 for prices ranging from \$1,350,000 to \$1,672,500 or from \$264.71 to \$378.41 per square foot of living area, including land.

The board of review also submitted a copy of a stipulation entered into between the appellant and the DuPage County Board of Review for the 2023 tax year reducing the subject's assessment from \$413,600 to \$355,590.

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.

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<sup>2</sup> 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.

The parties submitted ten comparable sales for the Board's consideration. The Board has given less weight to the comparables submitted by the appellant, due to their sale dates occurring in 2021 or 2022, less proximate in time to the January 1, 2024 assessment date than other sales in the record and/or they differ from the subject in dwelling size. The Board has given reduced weight to board of review comparables #1, #2, #4 and #6 due to differences from the subject in dwelling size or they have an inground swimming pool, unlike the subject. Additionally, the appellant's comparable #1 and board of review comparable #1 each have a substantially larger site size, when compared to the subject.

The Board finds the best evidence of market value to be board of review comparable sales #3 and #5, which sold more proximate to the lien date at issue and are overall more similar to the subject in location, site size, dwelling size and design. However, these two dwellings are newer than the subject dwelling and have other features with varying degrees of similarity when compared to the subject, suggesting adjustments would be required to make the comparables more equivalent to the subject. These two properties sold in November 2023 and September 2024 for prices of \$1,505,000 and \$1,672,500 or for \$348.14 and \$341.95 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$1,153,720 or \$252.90 per square foot of living area, including land, which falls below the two best comparable sales in this record and appears to be logical given the subject's older dwelling age and inferior features. 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 supported. Therefore, 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:

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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