



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

APPELLANT: Russell Perr
DOCKET NO.: 24-04770.001-R-1
PARCEL NO.: 06-01-323-010

The parties of record before the Property Tax Appeal Board are Russell Perr, 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: \$134,980
IMPR.: \$122,912
TOTAL: \$257,892

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 brick, masonry, or stone exterior construction with 2,736 square feet of living area. The dwelling was constructed in 1940. Features of the home include a basement with finished area, central air conditioning, two fireplaces, 2½ bathrooms and a garage with 920 square feet of building area. The property has a 16,498 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted a grid analysis with information on four comparable sales located within the subject's assessment neighborhood code and within a mile from the subject. The comparables have parcels ranging in size from 10,995 to 14,316 square feet of land area and are improved with two-story dwellings of either brick, masonry or stone, frame, aluminum or vinyl, or frame and brick or stone, exterior construction, ranging in size from 2,456 to 3,220 square feet of living area. The comparables were constructed from 1911 to 1955. Each comparable has a basement,

one with finished area, 1½ to 4 full bathrooms, central air conditioning, one or two fireplaces, and a one, two, or three-car garage. The comparables sold from January to November 2022 for prices ranging from \$606,000 to \$830,000 or from \$246.58 to \$266.28 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$257,892. The subject's assessment reflects a market value of \$773,753 or \$282.80 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment, the board of review submitted a grid analysis with information on four comparable sales, one being a common comparable, located within .83 of a mile from the subject, and two comparables within the subject's assessment neighborhood code. The comparables have parcels ranging in size from 11,363 to 16,000 square feet of living area and are improved with two-story dwellings of either brick, masonry or stone, or frame and brick, or stone exterior construction, ranging in size from 2,456 to 2,823 square feet of living area. The comparables were constructed from 1922 to 1962. Each comparable has a basement, one with finished area, 1½ to 3 full bathrooms, central air conditioning, one or two fireplaces, and a garage ranging in size from 448 to 616 square feet in building area. The comparables sold from May 2022 to September 2024 for prices ranging from \$700,000 to \$970,000 or from \$285.02 to \$389.09 per square foot of living area, including land. Although the board of review used a comparable common to appellant, the board of review provided a more recent sale date with a higher sale price than what was provided by appellant.

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 a total of eight comparable sales for the Board's consideration with one comparable selling twice. After analyzing the evidence submitted, the Board gave less weight to appellant's comparables and the board of review's comparables #2, and #4 which sold in 2022, a date more remote from the January 1, 2024 valuation date at issue than the remaining comparables in the record. As a result, these sales are less likely to reflect the subject property's market value as of the assessment date compared to other more recent sales in the record.

On this record, the Board finds the best evidence of market value to be the board of review's comparables #1, and #3, which are located within .60 of a mile from subject and are overall most similar to the subject in age, dwelling size, and features. While one comparable is younger and the other older than subject in age, adjustments can be made accordingly bringing the sales prices into closer alignment with the subject. The two best comparables in this record sold in March 2023 and September 2024, closest in time to the January 1, 2024 lien date, for prices of \$700,000

and \$970,000 or for \$285.02 and \$389.09 per square foot of living area, including land. The subject's assessment reflects a market value of \$773,753 or \$282.80 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record in terms of overall value and below the bracket on a per square foot of living area basis.

Based on the entire record, and after considering all comparables submitted by the parties, with particular emphasis on those sold most proximate to the lien date and most similar to the subject in age and dwelling size, and after appropriate adjustments for differences from the subject, the Board finds that the appellant has not demonstrated by a preponderance of the evidence that the subject property is overvalued. Therefore, the Board concludes that a reduction in the subject's assessment 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:

May 19, 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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