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

APPELLANT: Sam Hyso
DOCKET NO.: 24-04774.001-R-1
PARCEL NO.: 03-25-322-019

The parties of record before the Property Tax Appeal Board are Sam Hyso, 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:

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| **LAND:** | $52,671 |
| **IMPR.:** | $185,970 |
| **TOTAL:** | $238,641 |

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 2-story dwelling of frame and brick exterior construction with 3,140 square feet of living area. The dwelling was constructed in 2003 and is approximately 21 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 409 square foot garage. The property has an approximately 7,540 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 Multiple Listing Service (MLS) sheets, Addison Township Residential Property Information printouts and a grid analysis with information on nine comparable sales located from 0.09 to 0.36 of a mile from the subject property.[1] The comparables have sites

[1] Some property details for the appellant's comparables have been corrected or amended with information contained in the Addison Township Residential Property Information printouts and MLS information sheets, submitted by the appellant as well as Addison Township property record cards submitted by the board of review.

ranging in size from 7,860 to 11,880 square feet of land area and are improved with 2-story dwellings of brick or frame and brick exterior construction ranging in size from 3,051 to 3,922 square feet of living area. The dwellings were built from 1972 to 2008. Eight comparables have a basement, with five having finished area and one comparable lacks a basement foundation. Each dwelling has central air conditioning and a garage ranging in size from 437 to 798 square feet of building area. Eight homes have either one or two fireplaces. Comparable #8 has an inground swimming pool. The properties sold from February 2021 to July 2023 for prices ranging from $525,000 to $735,000 or from $159.35 to $208.16 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to $204,000 which reflects a market value of $612,061 or $194.92 per square foot of living area, land included, when applying 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 $238,641. The subject's assessment reflects a market value of $715,995 or $228.02 per square foot of living area, land included, when using the 2024 three-year average median level of assessment for DuPage County of 33.33% as determined by the Illinois Department of Revenue.

The board of review critiqued the appellant's comparables arguing eight properties sold in 2021; that site size was incorrect for each of the properties; reported appellant comparables #1, #4 and #8 to have a different dwelling size than those reported by the appellant and that seven of the comparables have larger garage sizes when compared to the subject. Additionally, the board of review reported appellant comparable #1 has finished basement area and comparable #8 has a 902 square foot garage. In support of these contentions the board of review submitted property record cards for each of the appellant's comparables.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located from 0.22 to 0.33 of a mile from the subject property. Board of review comparable #4 is the same property as the appellant's comparable #3. The comparables have sites with 7,392 or 7,860 square feet of land area[2] and are improved with 2-story dwellings of brick or frame and brick exterior construction ranging in size from 2,981 to 3,580 square feet of living area. The homes were built from 2002 to 2012. Each comparable has a basement, with three having finished area. Each dwelling has central air conditioning, one fireplace and a garage ranging in size from 563 to 798 square feet of building area. The properties sold from April 2021 to August 2024 for prices ranging from $619,900 to $905,000 or from $207.95 to $252.79 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

The Board analyzed the grid analyses; Addison Township Property Record Card printouts, Addison Township Residential Property Information printouts and the MLS sheets submitted by the parties in order to determine the correct property characteristics of the appellant's comparables. In some cases, Addison Township documentation contained discrepancies and the garage size for appellant comparable #8 appears to total 735 square feet based on the sketch in its property record card.

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[2] The Board finds the best description of the comparable lot sizes was found in the respective property record cards submitted by the board of review which provided the lot measurements for each property.

## 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 record contains 13 comparable sales for the Board's consideration, as one property was common to both parties. The Board gives less weight to the appellant's comparables and board of review comparable #4, the common property, which differ from the subject in age and/or sold in 2021, less proximate to the January 1, 2024 assessment date than other properties in the record.

The Board finds the best evidence of market value to be board of review comparables #1 and #2 which sold more proximate in time to the assessment date at issue and are similar to the subject in location, age, design, site size and some features. However, one of these properties has finished basement area, unlike the subject and both have a larger garage size, suggesting downward adjustments for these differences are needed to make these two properties more equivalent to the subject. These two comparables sold in May 2022 and August 2024 for prices of $800,000 and $905,000 or $234.33 and $252.79 per square foot of living area, including land. The subject's assessment reflects a market value of $715,995 or $228.02 per square foot of living area, including land, which falls below the two best comparable sales in this record which. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified and 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: July 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 <u>PETITION AND EVIDENCE</u> 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

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