FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Clara and H. Veliz Villeda
DOCKET NO.: 25-03832.001-R-1
PARCEL NO.: 06-14-321-006

The parties of record before the Property Tax Appeal Board are Clara and H. Veliz Villeda, the appellants, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. in Chicago; 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:	$38,200
IMPR.:	$188,898
TOTAL:	$227,098

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2025 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 exterior construction with 3,026 square feet of living area. The dwelling was constructed in 1999. Features of the home include a basement, central air conditioning, a fireplace, and a 484 square foot garage. The property has a 7,706 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellants' appeal is based on overvaluation. In support of this argument the appellants submitted evidence disclosing the subject property was purchased on November 15, 2022 for a price of $590,000. The appellants reported that the seller was Yvonne Battrell, the parties to the transaction were not related, and the property sold through a realtor. The appellants also indicated the property was advertised for sale through the Multiple Listing Service for a period of one month. The appellants also submitted copies of the deed, settlement statement, and

purchase contract. Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $227,098. The subject's assessment reflects a market value of $681,362 or $225.17 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within the subject's assessment neighborhood and within .06 of a mile of the subject. The comparables consist of two-story dwellings of frame or frame/brick/stone exterior construction ranging in size from 2,451 to 3,081 square feet of living area. The dwellings were built from 1997 to 2004. Each dwelling has a basement foundation, central air conditioning, and a garage ranging in size from 410 to 492 square feet of building area. Two comparables each have a fireplace. The parcels range in size from 8,246 to 9,194 square feet of land area. The comparables sold from July 2023 to May 2025 for prices ranging from $558,000 to $740,000 or from $220.05 to $240.18 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellants submitted evidence of the subject's sale and the board of review submitted three comparable sales to support their respective positions before the Board. The Board gives little weight to the subject's sale, which occurred in November 2022, less proximate to the January 1, 2025 assessment date at issue. The Board finds the comparables submitted by the board of review sold more proximate to the assessment date at issue and are overall similar to the subject in age, location, dwelling size, and features. These comparables sold from July 2023 to May 2025 for prices ranging from $558,000 to $740,000 or from $220.05 to $240.18 per square foot of living area, including land. The subject's assessment reflects a market value of $681,362 or $225.17 per square foot of living area, including land, which falls within the range established by the best evidence in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, 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:

C E R T I F I C A T I O N

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: November 17, 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

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