



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

APPELLANT: David & Anne Schafer  
DOCKET NO.: 13-02749.001-R-1  
PARCEL NO.: 05-11-203-018

The parties of record before the Property Tax Appeal Board are David & Anne Schafer, the appellants, and the DuPage County Board of Review.

Based on the facts and exhibits presented, 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:** \$17,560  
**IMPR:** \$121,610  
**TOTAL:** \$139,170

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 2013 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 single-family dwelling of frame and brick construction with 1,944 square feet of living area. The dwelling was constructed in 1969. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 484 square foot garage. The

property has an 8,620 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales. The comparables are each located in close proximity to the subject property and consist of two-story frame dwellings. The homes were either 44 or 118 years old. The dwellings range in size from 1,728 to 2,684 square feet of living area and feature full or partial basements, one of which has finished area. Each home has central air conditioning, one or two fireplaces and a garage, three of which contain either 480 or 484 square feet of building area, and one of which is a four-car garage. The properties sold between September 2010 and August 2013 for prices ranging from \$285,000 to \$460,000 or from \$136.36 to \$211.23 per square foot of living area, including land.

Based on this evidence, the appellants requested a total assessment of \$118,648 which would reflect a market value of approximately \$355,944 or \$183.10 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$139,170. The subject's assessment reflects a market value of \$417,677 or \$214.85 per square foot of living area, land included, when using the 2013 three year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a memorandum from Chris LeVan of the Milton Township Assessor's Office along with a grid analysis of five suggested comparable properties, applicable property record cards and a location map depicting both parties' comparables in relationship to the subject property. The memorandum argued that appellants' comparables #1 and #4 should not be considered because the sales of those properties "occurred in the 2013 Assessment year."

In support of its contention of the correct assessment the board of review through the township assessor submitted information on five comparable sales. The comparables consist of two-story frame or frame and brick dwellings. The homes were built between 1901 and 1937. The dwellings range in size from 1,776 to 2,194 square feet of living area and feature full basements, three of which have finished areas. Two of the comparables have

central air conditioning<sup>1</sup> and each comparable has a fireplace and a garage ranging in size from 240 to 440 square feet of building area. The properties sold between April 2011 and December 2012 for prices ranging from \$464,500 to \$556,000 or from \$211.71 to \$292.79 per square foot of living area, including land.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants noted that the board of review's comparable properties are located in an area surrounding Lake Ellyn, which is more desirable than the subject's immediate area. The appellants also disputed the criticism of sales of properties that occurred in 2013 as the properties sold proximate to the valuation date at issue in accordance with the procedural rules of the Property Tax Appeal Board.

#### 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 parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparable sale #3 which occurred in September 2010, a date more remote in time to the valuation date at issue of January 1, 2013 and thus less likely to be indicative of the subject's estimated market value as of the assessment. The Board also gave reduced weight to appellants' comparable #4 and board of review comparables #1, #2, #4 and #5 as each of these dwellings is significantly older than the subject property.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with board of

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<sup>1</sup> The Board takes notice that the subject in the grid analysis is not depicted as having central air conditioning despite that this is a feature identified on the subject's property record card.

review comparable sale #3. These three most similar comparables have varying degrees of similarity to the subject property and sold between April 2011 and June 2013 for prices ranging from \$342,500 to \$520,000 or from \$143.07 to \$292.79 per square foot of living area, including land. The subject's assessment reflects a market value of \$417,677 or \$214.85 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's improvement assessment is supported by the most comparable properties contained in the record. 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.

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Chairman



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Member

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Member



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Member

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Acting Member



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Acting 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 20, 2015



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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 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 the subsequent year 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.

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.