



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

APPELLANT: Tonya Schmidt  
DOCKET NO.: 18-05074.001-R-1  
PARCEL NO.: 07-11-203-032

The parties of record before the Property Tax Appeal Board are Tonya Schmidt, the appellant, by attorney Sreeram Natarajan, of Natarajan Worstell LLC 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:** \$63,950  
**IMPR.:** \$153,740  
**TOTAL:** \$217,690

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 2018 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 exterior construction with 3,316 square feet of living area. The dwelling was constructed in 1978. Features of the home include an unfinished basement, central air conditioning and a two-car garage with 528 square feet of building area.<sup>1</sup> The property has a 14,427 square foot site and is located in Naperville, Naperville Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within 3,921 feet of the subject. The comparables are described as two-story dwellings of frame and brick exterior construction that were constructed from 1968 to 1982 and

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<sup>1</sup> The parties differ as to whether the subject has central air conditioning and/or fireplaces. This discrepancy will not affect the Board's decision.

range in size from 3,052 to 3,606 square feet of living area. Each comparable has a basement with one being partially finished, central air conditioning, a fireplace and a two-car garage ranging in size from 400 to 550 square feet of building area.<sup>2</sup> The comparables have improvement assessments ranging from \$103,380 to \$141,920 or from \$33.87 to \$39.36 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$120,089.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$217,690. The subject property has an improvement assessment of \$153,740 or \$46.36 per square foot of living area.

In response to the appeal, the board of review submitted data on the appellant's comparables gathered by the township assessor. The assessor argued appellant's comparable #3 is not in the same assessment neighborhood as the subject and provided a map depicting the locations of both parties' comparables in relation to the subject.

In support of its contention of the correct assessment, the board of review submitted information on seven equity comparables located within the same assessment neighborhood as the subject. The comparables consist of two-story dwellings of frame or frame and brick exterior construction ranging in size from 3,207 to 3,378 square feet of living area. The dwellings were constructed from 1970 to 1982. The comparables have basements, with three having finished area. Other features include one or two fireplaces and two-car or three-car garages ranging in size from 441 to 759 square feet of building area. The comparables have improvement assessments ranging from \$148,680 to \$174,660 or from \$45.90 to \$51.71 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 eleven equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables and board of review comparables #1, #2, #5 and #7 due to their dissimilar dwelling size, location, superior basement finished area or larger three-car garage when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables #3, #4 and #6 as they are most similar to the subject in location, dwelling size, design, age and

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<sup>2</sup> Number of fireplaces and garage sizes were drawn from the evidence provided the board of review.

features. The comparables have improvement assessments ranging from \$150,820 to \$161,350 or from \$45.90 to \$48.02 per square foot of living area. The subject has an improvement assessment of \$153,740 or \$46.36 per square foot of living area, which falls within the range established by the best comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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: January 19, 2021



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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