



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

APPELLANT: Jeffrey & Jennifer Schmidt
DOCKET NO.: 19-03152.001-R-1
PARCEL NO.: 05-14-222-007

The parties of record before the Property Tax Appeal Board are Jeffrey & Jennifer Schmidt, the appellants; 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: \$40,840
IMPR.: \$167,300
TOTAL: \$208,140

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 2019 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 one-story dwelling of masonry exterior construction with 2,517 square feet of living area. The dwelling was constructed in 1950 and is approximately 70 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 462 square foot garage. The property has a 16,020 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellants contend assessment inequity, with respect to both the land and improvement assessments, as the basis of the appeal. In support of this argument, the appellants submitted information on five equity comparables located in the same assessment neighborhood code as the subject. The comparables have sites that range in size from 11,997 to 20,723 square feet of land area and are improved with a one-story ranch style dwellings of masonry or frame and masonry exterior construction that range in size from 2,176 to 2,620 square feet of living area. The homes are reported to range in age from 57 to 72 years old. Each comparable has a basement with

finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 380 to 552 square feet of building area. The comparables have land assessments that range from \$37,790 to \$43,110 or from \$2.08 to \$3.15 per square foot of land area. The comparables have improvement assessments that range from \$135,130 to \$161,250 or from \$59.09 to \$62.10 per square foot of living area. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$191,873 with a land assessment of \$39,382 or \$2.46 per square foot of land area and an improvement assessment of \$152,491 or \$60.58 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$208,140. The subject has a land assessment of \$40,840 or \$2.55 per square foot of land area and an improvement assessment of \$167,300 or \$66.47 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 13,245 to 28,923 square feet of land area and are improved with ranch style dwellings of masonry exterior construction that range in size from 2,031 to 2,556 square feet of living area. The homes were built from 1947 to 1962. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 484 to 616 square feet of building area. The comparables have land assessments that range from \$38,860 to \$47,090 or from \$1.63 to \$2.93 per square foot of land area and improvement assessments that range from \$157,620 to \$195,270 or from \$75.22 to \$79.49 per square foot of living area.

The board of review also submitted a map depicting the proximity of the subject to both parties' equity comparables. It stated that in 1994 an addition with 616 square feet and a full bathroom had been added to the subject dwelling. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

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

The parties submitted ten assessment comparables for the Board's consideration.

With respect to the equity argument for the subject's land assessment, the Board gives less weight to the appellants' comparables #1, #3, #4 and #5 along with board of review comparables #2 through #5 which have substantially different site sizes when compared to the subject's site size. The Board finds that the remaining two comparables are more similar to the subject in location and land area. These comparables have land assessments of \$40,050 and \$41,170 or

\$2.46 and \$2.73 per square foot of land area. The subject property has a land assessment of \$40,840 or \$2.55 per square foot of land area which is bracketed by the two best land comparables in the record. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's land assessment is not supported.

With respect to the subject's improvement assessment, the Board gives less weight to the appellants' comparables #2 and #3 along with board of review comparables #2, #3 and #5 which differ from the subject in age and/or dwelling size. The Board finds the best evidence of improvement assessment equity to be the remaining comparables which are more similar to the subject in location, age, dwelling size and most features. These comparables had improvement assessments that ranged from \$146,310 to \$195,270 or from \$59.09 to \$78.39 per square foot of living area. The subject's improvement assessment of \$167,300 or \$66.47 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences from the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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 18, 2022



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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