



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

APPELLANT: Michael J. & Sherry L. Scheller
DOCKET NO.: 19-07124.001-R-1
PARCEL NO.: 05-10-210-006

The parties of record before the Property Tax Appeal Board are Michael J. & Sherry L. Scheller, 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 a reduction 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: \$ 32,550
IMPR.: \$231,390
TOTAL: \$263,940

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 two-story single-family dwelling of frame exterior construction with 2,979 square feet of living area. The dwelling was constructed in 2004 and is approximately 15 years old. Features of the home include a basement with 1,088 square feet of finished area, central air conditioning, a fireplace and a two-car garage containing 400 square feet of building area. The property has an 8,957 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal contesting both the land and improvement assessments. In support of the market value argument, the appellants submitted a letter along with information on four comparable sales. In the letter the appellants further argue, in part, that the subject's per-square-foot improvement assessment is more than 20% higher than the average of the appellants' comparables.

The appellants' comparables are each located in the same assessment neighborhood code assigned to the subject and within .4 of a mile from the subject. The parcels range in size from 7,531 to 27,104 square feet of land area and are each improved with a two-story dwelling with wood siding exterior construction. The dwellings range in age from 2 to 19 years old and range in size from 2,914 to 3,372 square feet of living area. Each comparable has a basement with finished area, central air conditioning, a fireplace and a garage ranging in size from 440 to 702 square feet of building area. The properties sold from June 2018 to January 2019 for prices ranging from \$685,000 to \$740,000 or from \$203.14 to \$249.49 per square foot of living area, including land.

Based on this evidence, the appellants contend they have proposed a market value reflective of the average sale price per square foot of the three newer comparable properties [2 to 5 years old] for a reduced total assessment of \$243,333. This proposed total assessment reflects a market value of \$730,072 or \$245.07 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%. As part of the petition, in the land/improvement assessment requests, the appellants requested a \$1,880 reduction in the subject's land assessment and a reduced improvement assessment to \$212,663.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$273,200. The subject's assessment reflects a market value of \$828,130 or \$277.99 per square foot of living area, land included, when using the 2019 three year average median level of assessment for DuPage County of 32.99% as determined by the Illinois Department of Revenue.

In response to the appellants' evidence, the board of review submitted a memorandum from the Milton Township Assessor's Office contending that each of the appellants' comparable properties have a "lesser condition, desirability, utility" (CDU) than the subject. The Board finds that the underlying property record cards (PRC) for both parties' comparables were included in the board of review submission. The Board further finds, despite the contention of the township assessor, none of the PRC data depicts the CDU of any of the parcels to support the assessor's argument. Furthermore, appellants' comparable #4 backs to an apartment complex as shown in an aerial photograph which presents a detriment to the property value.

In support of its contention of the correct assessment the board of review through the township assessor submitted a spreadsheet with information on five comparable sales located in the same assessment neighborhood code assigned to the subject and within .43 of a mile from the subject. The parcels range in size from 7,996 to 12,990 square feet of land area and are each improved with a two-story dwelling with frame or frame and masonry exterior construction. The dwellings range in age from new 2019 construction to 11 years old and range in size from 2,770 to 3,043 square feet of living area. Each comparable has a basement with finished area, central air conditioning and a two-car or a three-car garage ranging in size from 400 to 598 square feet of building area. Four of the comparables each have a fireplace. The properties sold from June 2017 to August 2019 for prices ranging from \$ 795,960 to \$895,000 or from \$273.52 to \$304.33 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants requested that their comparable #4 be removed from consideration in light of the assessing official's argument that its location by an apartment complex makes the comparable inappropriate for comparison to the subject. As to the argument regarding CDU, the appellants contend that this claim is not substantiated in the record. As to comparability of both parties' comparables, the appellants argue that majority of the board of review comparables are significantly newer than the subject dwelling. As to location, the appellants contend the subject and the appellants' three comparables are on higher traffic streets than the comparables presented by the board of review. Lastly, two of the board of review comparables have larger garages than the subject property. In closing, the appellants requested that the subject's land assessment not be changed, but that the improvement assessment be adjusted to \$231,388.¹

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 met this burden of proof and a reduction in the subject's assessment is 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 #4 based in part on its location and in part based on its significantly larger lot size when compared to the subject property. The Board has given reduced weight to each of the board of review comparables. Comparables #1, #2, #3 and #5 are each significantly newer in age than the subject dwelling and comparable #1 also sold more remote in time to the valuation date at issue than other sales in the record. Board of review comparable #4, while somewhat similar to the subject property is most distant of all of the comparables to the subject as depicted by the board of review's location map and also presents the second highest sale price in the record which suggests that it is an outlier.

The Board finds the best evidence of market value to be appellants' comparable sales #1, #2 and #3 which are similar to the subject in location, design, exterior construction and bracket the subject in dwelling size. The subject dwelling has a larger finished basement area than these comparables which suggests that upward adjustments would be necessitated to the comparables to make them more equivalent to the subject. These most similar comparables sold from July 2018 to January 2019 for prices ranging from \$693,500 to \$740,000 or from \$228.88 to \$249.49 per square foot of living area, including land. The subject's assessment reflects a market value of \$828,130 or \$277.99 per square foot of living area, including land, which is above the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Based on this evidence and after considering appropriate adjustments to

¹ The appellant's total assessment request has been amended in the pleadings to \$263,938 which would reflect a market value of \$791,893 or \$265.83 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is 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: 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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