



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

APPELLANT: Todd Schroeder
DOCKET NO.: 19-07718.001-R-1
PARCEL NO.: 05-10-210-010

The parties of record before the Property Tax Appeal Board are Todd Schroeder, the appellant, by attorney William L. Saranow, of Saranow Law Group, 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: \$30,030
IMPR.: \$213,470
TOTAL: \$243,500

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 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 dwelling of frame exterior construction with 2,529 square feet of living area. The dwelling was constructed in 2015 and is approximately 5 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 575 square foot garage. The property has an 8,261 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant's appeal is based on both overvaluation and assessment inequity concerning the improvement assessment. In support of the appellant's overvaluation argument, the appellant completed Section IV – Recent Sale Data of the Residential Appeal petition disclosing the subject property was purchased on February 25, 2016 for a price of \$650,000. The appellant identified the seller as American International Relocation Solutions, LLC and indicated the parties were not related. The appellant further disclosed the property was sold by the owner.

The appellant disclosed the property was advertised for sale for a period of 6 months, but the appellant did not identify the manner of advertising. To document the transaction, the appellant submitted a copy of the settlement statement corroborating the sale date and sale price of \$650,000.

In support of the appellant's inequity argument, the appellant submitted information on three equity comparables. The comparables are located from approximately 0.08 to 0.40 of a mile from the subject property and one of the comparables is located within the same assessment neighborhood code as the subject property. The comparables are improved with two-story homes of frame or masonry and frame exterior construction ranging in size from 2,556 to 2,966 square feet of living area. The dwellings range in age from 6 to 51 years old. Each home has a basement, one of which has finished area, central air conditioning, a fireplace, and a garage with approximately 483 square feet of building area. The comparables have improvement assessments ranging from \$137,340 to \$203,910 or from \$53.73 to \$70.63 per square foot of living area. Additionally, the appellant's comparable #2 sold in January 2019 for \$740,000 or \$249.49 per square foot of living area, including land.

The appellant also submitted a brief contending that the appellant's comparables and recent purchase support a reduction in the subject's assessment.

Based on this evidence and argument, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$243,500. The subject has an improvement assessment of \$213,470 or \$84.41 per square foot of living area. The subject's assessment reflects a market value of \$738,103 or \$291.86 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 support of its contention of the correct assessment the board of review submitted information the parties' equity comparables, including three comparables presented by the board of review, a map depicting the locations of the parties' comparables in relation to the subject, a copy of a Special Warranty Deed relating to the appellant's purchase of the subject, and a brief contending that the subject differs from the appellant's comparables in features and amenities and that the subject's assessment was previously lowered to reflect the appellant's purchase price.

The board of review's equity comparables are located from 0.38 to 0.47 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The comparables are improved with two-story homes of frame or masonry and frame exterior construction ranging in size from 2,831 to 3,014 square feet of living area. The dwellings were built in 2006 or 2008. Each home has a basement, two of which have finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 441 to 924 square feet of building area. The comparables have improvement assessments ranging from \$240,220 to \$259,110 or from \$84.85 to \$87.91 per square foot of living area. Additionally, the board of review's comparable #1 sold in June 2018 for \$885,000 or \$304.33 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.

Conclusion of Law

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

The appellant submitted information regarding a February 2016 sale of the subject property, which the board of review did not dispute. The board of review instead argued in its brief that the subject's assessment was previously lowered following the February 2016 sale to reflect the purchase price, which was not refuted by the appellant in rebuttal. The Board finds that the February 2016 sale of the subject property is too remote in time to be indicative of market value on the January 1, 2019 assessment date. The Board finds the record contains sales that sold in June 2018 and January 2019 for prices of \$885,000 and \$740,000 or \$304.33 and \$249.49 per square foot of living area, including land, respectively. The Board finds these sales are supportive of the subject's market value as reflected by the assessment of \$738,103 or \$291.86 per square foot of living area, including land.

Based on this record, the Board finds the appellant has not shown by a preponderance of the evidence that the subject's assessment is not reflective of market value and a reduction in the subject's assessment is not justified.

The appellant also 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 improvement assessment is not warranted.

The record contains a total of six equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #3 and the board of review's comparable #3, due to significant differences from the subject in age and/or basement finish.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2 and the board of review's comparables #1 and #2, which are relatively similar to the subject in age, location, and most features. These comparables have improvement assessments ranging from \$199,580 to \$259,110 or from \$67.29 to \$87.91 per square foot of living area. The subject's improvement assessment of \$213,470 or \$84.41 per square foot of living area falls within the range established by the best comparable in this record.

Based on this record, and after considering appropriate adjustments to the best comparables for differences when compared to the subject, 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 improvement 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:

April 19, 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

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