



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

APPELLANT: Timothy & Linda Shackelford  
DOCKET NO.: 19-08038.001-R-1  
PARCEL NO.: 05-21-204-010

The parties of record before the Property Tax Appeal Board are Timothy & Linda Shackelford, 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:** \$37,870  
**IMPR.:** \$85,720  
**TOTAL:** \$123,590

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 1.5-story dwelling of frame and brick construction with 1,748 square feet of living area. The dwelling was constructed in 1929. Features of the home include a partial unfinished basement, a fireplace, and a 380 square foot garage.<sup>1</sup> The property has a 21,283 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellants contend assessment inequity concerning the improvement assessment as the basis of the appeal; no dispute was raised concerning the land assessment. In support of this argument the appellants submitted information on six equity comparables presented on two grids<sup>2</sup> and a letter asserting that the subject's assessment increased by 18.68% from 2018 to 2019 even

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<sup>1</sup> The parties dispute whether the subject property has central air conditioning. The Board finds the best evidence of the subject's amenities is found in the subject's property record card presented by the board of review.

<sup>2</sup> The comparables #1 and #2 presented in the appellants' second grid have been renumbered as comparables #5 and #6, respectively.

though no improvements to the subject property were made and the most recent updates to the home occurred in the 1960s and 1970s. The appellants argued that the subject's improvement assessment is inequitable because comparables #1, #2, and #3 have much larger homes than the subject dwelling but lower assessments on a per square foot basis. The appellants further summarily concluded that home values are declining, and consequently, the increase in the subject's assessment is not justified.<sup>3</sup> The appellants explained that the subject property is rented for up to \$1,800 per month when fully occupied and the increase in the subject's assessment has decreased the funds available for payment of the other expenses.

The comparables are located from next door to 1 mile from the subject property and five of the comparables are located within the same assessment neighborhood code as the subject property. The comparables are improved with 1-story to 2-story homes of frame construction ranging in size from 1,369 to 2,846 square feet of living area. The dwellings were built from 1920 to 1969. Four of the comparables each have a basement, one of which has finished area. Each of the homes has central air conditioning and a garage ranging in size from 288 to 713 square feet of building area. Three of the homes each have one or two fireplaces. The comparables have improvement assessments ranging from \$53,880 to \$123,750 or from \$27.21 to \$43.48 per square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$65,970 or \$37.74 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 \$123,590. The subject property has an improvement assessment of \$85,720 or \$49.04 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a grid analysis of the board of review's and the appellants' comparables, a map depicting the locations of the comparables in relation to the subject, the property records cards for the comparables, and a letter contending that the appellants' comparables differ from the subject in dwelling size, style, amenities, and/or location whereas the board of review's comparables are similar to the subject in location, style, construction, condition, and amenities.

The board of review's three equity comparables are located from 0.07 to 0.45 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The comparables are improved with 1.5-story homes of frame or masonry construction ranging in size from 1,640 to 1,840 square feet of living area. The dwellings were built from 1921 to 1929. Each of the homes has a basement, one of which has finished area, central air conditioning, and a garage ranging in size from 240 to 768 square feet of building area. One of the homes has a fireplace. The comparables have improvement assessments ranging from \$84,010 to \$99,670 or from \$51.05 to \$54.17 per square foot of living area. Based upon this evidence, the board of review requested confirmation of the subject property's assessment.

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<sup>3</sup> The appellants stated that home values are declining in comparable #6's neighborhood, where a family member of the appellants resides, but the appellants presented no evidence to support this contention and did not show how any such decline in property values in comparable #6's neighborhood, which is a different neighborhood than the subject's neighborhood, is relevant to this appeal.

### **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 record contains a total of nine comparables for the Board's consideration. The Board gives less weight to the appellants' comparables due to differences in dwelling size, style, age, foundation, and/or location from the subject property. The Board gives less weight to the board of review's comparable #3 due to its finished basement area compared to the subject's unfinished basement.

The Board finds the best evidence of assessment equity to be the board of review's comparables #1 and #2, which are similar to the subject in dwelling size, age, location, and most features. These comparables had improvement assessments of \$88,220 and \$84,010 or \$51.05 and \$51.23 per square foot of living area, respectively. The subject's improvement assessment of \$85,720 or \$49.04 per square foot of living area is bracketed by the best comparables in terms of total improvement assessment and is below the best comparables on a per square foot basis. Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to 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 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:

March 15, 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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