



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

APPELLANT: Shaun & Rachel McDonald  
DOCKET NO.: 19-08903.001-R-1  
PARCEL NO.: 03-08-107-006

The parties of record before the Property Tax Appeal Board are Shaun & Rachel McDonald, the appellants, by attorney Scott D. Becker, of Becker Law Office in Genoa; 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:** \$44,950  
**IMPR.:** \$46,050  
**TOTAL:** \$91,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a decision of the Lake 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 frame dwelling with 1,999<sup>1</sup> square feet of living area that was constructed in 1927 and is approximately 92 years old. Features of the home include a full unfinished basement and a one-car garage with 350 square feet of building area. The property has a 6,300 square foot site and is located in Itasca, Addison Township, DuPage County.

Scott Becker appeared before the Property Tax Appeal Board on behalf of the appellants contending overvaluation as the basis of the appeal. In support of this argument, the appellants submitted an appraisal report showing an estimated market value of \$273,000 as of January 1, 2019. The appraisal was prepared by Kimberly Veum, a State Certified Residential Appraiser, and the property rights appraised were fee simple. The intended use of this appraisal was to determine

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<sup>1</sup> The Board finds the best evidence of the dwelling size to be contained in the appellants' appraisal, which included more detailed measurements regarding the second floor of the dwelling.

the market value of the subject property as of January 1, 2019. The intended user was identified as the homeowner.

In estimating the market value, the appraiser developed the sales comparison approach to value. Under the sales comparison approach, the appraiser utilized four comparable sales of properties located from .04 to .25 of a mile from the subject property. The comparables are described as either 1-story, 1.5-story, or 2-story dwellings of frame exterior construction. The dwellings range in size from 1,176 to 2,179 square feet of living area and range in age from 76 to 94 years old. The comparables each have a full basement, two of which have finished area that includes a bathroom. The comparables each have central air conditioning and a one-car or two-car garage ranging in size from 280 to 840 square feet of building area. Two comparables have either one or two fireplaces. The comparables sold from February to November 2018 for prices ranging from \$225,000 to \$390,000 or from \$153.76 to \$232.14 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject in location, dwelling size, site size, condition, room count, central air conditioning, garage size and/or basement finish. After applying adjustments to the comparables for those differences from the subject, the appraiser arrived at adjusted prices ranging from \$264,000 to \$321,000 or from \$139.10 to \$232.14 per square foot of living area, including land, and an opinion of market value for the subject of \$273,000 as of January 1, 2019.

Mr. Becker argued that although the appraiser was not present at hearing to testify, the evidence should still be considered. He pointed out that the appraiser described the house as a 1.5-story dwelling as the first floor contains 1,096 square feet of living area while the second floor is 82.2% the size of the first floor with only 902 square feet of living area. He further argued that the appellant purchased the house in 2014 for \$215,000. Since the purchase, the only improvements made by the appellants were to put on a new roof and replace some windows, yet the house is currently assessed at a market value of approximately \$364,000.

Based on this evidence and argument, the appellants 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 \$121,430. The subject's assessment reflects a market value of \$368,081 or \$179.73 per square foot of living area, including land, when applying the 2019 three-year average median level of assessment for DuPage County of 32.99% as determined by the Illinois Department of Revenue.

Carl Peterson appeared on behalf of the board of review and called Donna Castiglia as his witness. Ms. Castiglia testified that she has worked at the Addison Township Assessor's Office for 14 years. She received her CIAO certification in 2010 and is up to date on all required continuing education associated therewith. Ms. Castiglia testified that she was familiar with the subject property and had chosen the six board of review comparable sales and submitted property record cards and a grid analysis for the six board of review comparables sales, as well as the four appraisal comparables. The board of review comparables all have the same neighborhood code as the subject. The comparables have sites ranging in size from 5,928 to 14,250 square feet of land area and are improved with two-story brick, frame or brick and frame dwellings ranging in size from 1,704 to 2,234 square feet of living area. The dwellings were constructed from 1941 to 1977. Each

comparable has a full or partial basement, two of which have finished area. The comparables also feature central air conditioning and a garage ranging in size from 460 to 780 square feet of building area. Five of the comparables each have a fireplace. The comparables sold from September 2016 to July 2018 for prices ranging from \$344,000 to \$452,000 or from \$179.29 to \$208.49 per square foot of living area, including land.

In regard to the issue of whether the subject property is a 1.5-story or 2-story dwelling, Ms. Castiglia testified that any dwelling that is more than 75% complete on the second floor is considered a 2-story dwelling and that this standard is used uniformly throughout the township. She testified that any homeowner who contests the size of their dwelling's second story can ask someone from the township to come to the house and physically measure the second story in order to make a determination. The determination cannot be made on the basis of photographs; it can only be made by inspecting and measuring the dwelling in person. The square footage of a second story is then calculated on a pro rata basis of the second story versus the first story. The subject's square footage has been calculated by this method at 90% which is supported by the schematic contained in the appellants' appraisal. Mr. Becker further queried Ms. Castiglia about the method for determining and calculating the size of a second story. Castiglia reiterated the township's methodology and stated that if the appellants so wished, the township could visit the dwelling, measure the subject property and amend the square footage, if necessary. Becker asked her if ceiling height was part of the consideration. Castiglia replied that the determination is based on usable area of the second floor.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 Board finds the appellants submitted an appraisal while the board of review provided a grid analysis and property record cards for the subject, six comparable sales, and the four appraisal comparable sales. The Board gave less weight to the board of review's unadjusted comparables as comparables #2, #3, #4 and #5 are approximately 50 years newer than the subject dwelling and comparables #1 and #6 have 100% finished basements, superior to the subject's unfinished basement, and garages that are over twice the size of the subject's garage. Further, the 2016 and 2017 sales of board of review comparables #3, #5 and #6 are dated relative to the January 1, 2019 assessment date at issue.

The Board finds that the opinion of value reached in the appraisal submitted by the appellants is supported by the sales within the report that were also documented by the board of review. The board of review's main criticism of the appraisal was that comparables #2 and #4 were located outside the subject's neighborhood and are different style homes than the subject. Testimony at hearing showed that those two comparables are located in close proximity to the subject and that

the neighborhood code is different as the street on which they are located is a busy through-street, for which the appraiser made an adjustment. The appraisal comparables have been adjusted for differences from the subject in location, dwelling size, site size, condition, room count, central air conditioning, garage size and/or basement finish. The appraiser arrived at adjusted prices ranging from \$264,000 to \$321,000 or from \$139.10 to \$232.14 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$368,081 or \$179.73 per square foot of living area, land included, which is higher than the \$273,000 opinion of value arrived at by the appraiser. The Board finds the subject's estimated market value as reflected by its assessment is not supported and a reduction in the subject's assessment commensurate with appellants' request is 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:

August 24, 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

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