



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

APPELLANT: Michelle Scott-Umana  
DOCKET NO.: 20-08164.001-R-1  
PARCEL NO.: 04-03-311-016

The parties of record before the Property Tax Appeal Board are Michelle Scott-Umana, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$18,850  
**IMPR.:** \$33,940  
**TOTAL:** \$52,790

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 2020 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 1,752 square feet of living area. The dwelling was constructed in 1890. Features of the home include a basement, 2 full baths and a 576 square foot garage.<sup>1</sup> The property has an approximately 8,282 square foot site and is located in West Chicago, Winfield Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales that are located within .75 of a mile of the subject property and comparable #1 has the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings ranging in size from 1,710 to 1,885 square feet of living area. The dwellings were built from 1880 to 1900. Each comparable

---

<sup>1</sup> Additional descriptive details of the subject were drawn from the property record card supplied by the board of review.

has a basement and a garage ranging in size from 180 to 720 square feet of building area. The comparables sold from June 2019 to August 2020 for prices ranging from \$141,500 to \$235,000 or from \$81.60 to \$137.43 per square foot of living area, including land.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$52,789, which would reflect a market value of \$158,383 or \$90.40 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$86,770. The subject's assessment reflects a market value of \$259,790 or \$148.28 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for DuPage County of 33.40% as determined by the Illinois Department of Revenue.

The board of review submitted a comparable report which lists the subject, appellant's comparables and the township assessor's comparables, along with property characteristics sheets for both parties' comparables. The board of review also submitted the PTAX-203 Illinois Real Estate Transfer Declarations (RETD) for several comparable sales, although the board of review did not provide the first page of the RETD for board of review comparable #4. The PTAX-203 for the appellant's comparable #2 disclosed the sale was a Bank REO (real estate owned) and identified the seller as Fannie Mae aka Federal National Mortgage Association. The PTAX-203 for the appellant's comparable #3 disclosed the property was not advertised for sale. According to the comparable report, the appellant's comparables have sites that range in size from 8,281 to 13,210 square feet of land area<sup>2</sup> and according to the property record cards the appellant's comparable dwellings each have a frame exterior construction and either 1.5 or 2 full baths.

The board of review also submitted of a copy of the 2019 tax year Stipulation for the subject parcel executed by the appellant and the Winfield Township Official on January 21, 2020 providing for a reduction in the total assessment for the subject parcel from \$88,460 to \$82,630.

In support of its contention of the correct assessment the board of review, through the township assessor, submitted information on four comparable sales that have the same assessment neighborhood code as the subject. The board of review's comparable #3 is the same property as the appellant's comparable #1. The comparables have sites that range in size from 6,499 to 17,156 square feet of land area.<sup>3</sup> The comparables are improved with two-story dwellings of frame or frame and brick exterior construction ranging in size from 1,478 to 2,002 square feet of living area. The dwellings were built from 1870 to 1973. The comparables each have a basement, one of which has finished area. According to the property record cards, each comparable has a basement and 2 or 2.5 full baths. Three comparables each have a garage ranging in size from 384 to 740 square feet of building area. The comparables sold from May 2018 to July 2020 for prices ranging from \$235,000 to \$285,000 or from \$137.43 to \$182.00 per

---

<sup>2</sup> The board of review reported and the RETD disclosed that the appellant's comparable sale #2 consists of three parcels that have a combined total site size of 13,210 square feet, which was not refuted by the appellant in written rebuttal.

<sup>3</sup> The board of review reported and the RETDs disclosed that board of review comparable sales #2 and #4 each consist of two parcels that have a combined total site size of 17,156 and 9,738 square feet of land area, respectively, which was not refuted by the appellant in written rebuttal.

square foot of living area, including land. The board of review also submitted a location map depicting the locations of all the comparables presented by the parties in relation to the subject property depicting all to be in relatively close proximity to the subject.

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

In written rebuttal, counsel for the appellant contended that county comparables #1, #2 and #4 are not comparable to the subject due to differences in age and/or dwelling size. Counsel noted that county comparable #3 is a duplicate of the appellant's comparable sale #1. In a rebuttal grid analysis, counsel suggested that the appellant's comparable sales are the best comparable sales in the record and contended the subject's assessment should be reduced.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains eight suggested comparable sales for the Board's consideration, as one sale was common to both parties. The Board has given less weight to the appellant's comparable #3, as the sale did not meet one of the key fundamental elements of an arms-length transaction since the property was not advertised for sale as set forth in the PTAX-203. The Board has given reduced weight to board of review comparables #1 and #2 which sold in 2018, less proximate in time to the assessment date at issue than the other sales in the record. The Board has also given reduced weight to board of review comparable #4 due to its smaller dwelling size, when compared to the subject dwelling.

The Board finds the appellant's comparable #1/board of review comparable #3, along with the appellant's comparables #2, #4 and #5 sold more proximate in time to the January 1, 2020 assessment date. The Board also finds these four comparables are relatively similar to the subject in location, dwelling size, design, age and some features. The comparables sold from June 2019 to August 2020 for prices ranging from \$145,000 to \$235,000 or from \$81.60 to \$137.43 per square foot of living area, including land. The subject's assessment reflects a market value of \$259,790 or \$148.28 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment commensurate with the appellant request is justified.<sup>4</sup>

---

<sup>4</sup> The Board recognizes an assessment practice in DuPage County to round assessments to the nearest \$10 increment.

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: February 20, 2024



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Michelle Scott-Umana, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

DuPage County Board of Review  
DuPage Center  
421 N. County Farm Road  
Wheaton, IL 60187