



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

APPELLANT: Jacob Mees
DOCKET NO.: 20-08223.001-R-1
PARCEL NO.: 03-28-309-008

The parties of record before the Property Tax Appeal Board are Jacob Mees, the appellant, by attorney Ryan Schaeffges, of the Law Office of Ryan Schaeffges, P.C. in Wheeling, 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: \$33,590
IMPR.: \$52,710
TOTAL: \$86,300

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 split-level dwelling of brick and frame exterior construction with 1,243 square feet of above grade living area. The dwelling was constructed in 1969 and is 51 years old. Features of the home include a finished lower level, central air conditioning, and a 484 square foot garage.¹ The property has a 6,710 square foot site and is located in Addison, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located in the same neighborhood as the subject. The comparables are improved with split-level dwellings of brick and frame exterior construction ranging in size from 1,250 to 1,786 square feet of above grade living area. The

¹ The Board finds the appellant disclosed in Section III of the appeal petition that the subject has central air conditioning and a finished lower level which matches the board of review description of the subject.

dwellings are 52 or 53 years old. Each comparable has a lower level that is 75% finished, two comparables have central air conditioning and each comparable has a garage with 484 or 576 square feet. The properties sold from May 2019 to September 2020 for prices ranging from \$247,000 to \$273,000 or from \$152.86 to \$199.20 per square foot of above grade living area, including land. Based on this evidence, 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 \$86,300. The subject's assessment reflects a market value of \$258,383 or \$207.87 per square foot of above grade 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. In support of its contention of the correct assessment, the board of review submitted information on six comparable sales located within the same assessment neighborhood as the subject. The comparables have sites ranging in size from 7,320 to 8,107 square feet of land area and are improved with split-level dwellings of frame and brick exterior construction ranging in size from 1,168 or 1,241 square feet of above grade living area. The dwellings were built from 1963 to 1969. The comparables each have a lower level that is 50% or 75% finished area and a garage ranging in size from 480 to 530 square feet of building area. One comparable has central air conditioning. The properties sold from April 2017 to April 2020 for prices ranging from \$252,000 to \$280,000 or from \$208.09 to \$239.73 per square foot of above grade living area, including land. The board of review also provided a map depicting the locations of both parties' comparables in relation to the subject. Based on this evidence, 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 parties submitted nine suggested comparable sales for the Board's consideration. The Board gives less weight to appellant's comparable #3 due to its larger dwelling size when compared to the subject. The Board gives less weight to board of review comparables #1, #2, and #4 which sold from April 2017 to May 2018, less proximate in time to the January 1, 2020 assessment date than the other sales in the record. The Board finds the best evidence of the market value to be appellant's comparables #1 and #2 along with board of review comparables #3, #5 and #6. These comparables sold more proximate in time to the assessment date at issue and are similar to the subject in location, age, dwelling size and features. These comparables sold from May 2019 to August 2020 for prices ranging from \$247,000 to \$280,000 or from \$187.12 to \$239.73 per square foot of above grade living area, including land. The subject's assessment reflects a market value of \$258,383 or \$207.87 per square foot of above grade living area, including land, which falls within the range established by the best comparables in the record. Therefore, after considering adjustments to the comparables for differences when compared to the subject, the Board finds 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: September 20, 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

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

APPELLANT

Jacob Mees, by attorney:
Ryan Schaeffges
Law Office of Ryan Schaeffges, P.C.
851 Seton Court
Suite 1A
Wheeling, IL 60090

COUNTY

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