



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

APPELLANT: Shirley Pietras  
DOCKET NO.: 20-08226.001-R-1  
PARCEL NO.: 04-13-403-018

The parties of record before the Property Tax Appeal Board are Shirley Pietras, 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 ***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:** \$34,500  
**IMPR.:** \$115,800  
**TOTAL:** \$150,300

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 2-story dwelling with frame and brick exterior construction containing 2,850 square feet of living area. The dwelling was built in 2005 and is approximately 15 years old. Features of the home include an unfinished basement, central air conditioning, and a garage with 711 square feet of building area. The property has a 15,770 square foot site and is located in Winfield, Winfield Township, DuPage County.

The appellant's counsel, attorney Ryan Schaeffges, appeared telephonically before the Property Tax Appeal Board. The hearing was held by teleconference based on the agreement of the parties. The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid with information on three comparable properties and

four comparable sales as comparable #3 sold twice.<sup>1</sup> The comparables are located within the same assessment neighborhood code as is assigned to the subject property. The comparables have sites ranging in size from 7,508 to 14,366 square feet of land area and are improved with 2-story dwellings of frame or frame and brick exterior construction that range in size from 3,010 to 3,035 square feet of living area. The dwellings range in age from 18 to 48 years old. Each comparable has an unfinished basement, central air conditioning, and a garage ranging in size from 420 to 572 square feet of building area. The comparables sold from December 2018 to March 2021 for prices ranging from \$382,500 to \$475,500 or from \$126.03 to \$155.00 per square foot of living area, including land.

At the hearing, appellant's counsel, attorney Ryan Schaeffges, summarized the evidence submitted on behalf of the appellant which consisted of the aforementioned comparables. Mr. Schaeffges argued that comparable #3 was completely renovated prior to its second sale in March 2021 which sets the top end of the subject's market at the recent sale price of \$471,500.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$113,225 to reflect an approximate market value of \$339,709 or \$119.20 per square foot of living area, land included at 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 \$161,520. The subject's assessment reflects a market value of \$483,593 or \$169.68 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.

In support of its contention of the correct assessment, the board of review submitted a grid with information on four comparable properties and six comparable sales as comparable #1 sold three times.<sup>2</sup> The comparables are located within the same assessment neighborhood code as is assigned to the subject property. The board of review comparable #3 was also submitted by the appellant as comparable #2. The comparables have parcels ranging in size from 9,000 to 36,155 square feet of land area and are improved with 2-story dwellings with frame or frame and brick exteriors that range in size from 2,750 to 3,248 square feet of living area. The dwellings were built from 1986 to 2013. Each dwelling has a basement with one being partially finished. Each home also has central air conditioning, a fireplace, and a garage ranging in size from 420 to 631 square feet of building area. The comparables sold from August 2017 to September 2020 for prices ranging from \$442,500 to \$509,900 or from \$143.52 to \$160.91 per square foot of living area, including land. The board of review also provided a map depicting the locations of the comparables submitted by both parties in relation to the subject property, copies of property

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<sup>1</sup> Appellant's comparable #3 sold in August 2020 for a price of \$267,000 and again in March 2021 for a price of \$475,500. As the first sale appears to be an outlier based on its significantly low sale price relative to the remaining comparables in the record, for comparative analysis, the Board will only consider the second sale in March 2021 as the condition of the dwelling at this time was more similar to that of the subject property based on the evidence in the record.

<sup>2</sup> Board of review comparable #1 sold in May 2017 for a price of \$445,000, in November for a price of \$435,013, and again in November 2018 for a price of \$445,000. For the purpose of comparative analysis, the Board will consider only the last sale as it is most proximate to the January 1, 2020 assessment date at issue of the three sales.

record cards for each comparable submitted by the parties, and Illinois Real Estate Transfer Declaration (PTAX-203) forms associated with each sale.

Appearing at the hearing as designee on behalf of the board of review was board member Mr. Charles Van Slyke Jr. The board of review called as its witness Winfield Township Assessor, Mr. Mark Malay who testified that the subject's neighborhood is a mix of older and newer homes. Generally, there have not been many recent sales and, with the diversity of the homes, it is not a very easy neighborhood to assess. Mr. Malay opined that the board of review comparables are generally more reflective of the subject's market value.

Under cross-examination, Mr. Malay confirmed that the subject's price per square foot of living area is higher than all of all the comparables in the record, including the board of review comparables due to larger garage and lot.

Based on this evidence, the board of review requested a 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the parties submitted a total of six comparable sales, including the parties common comparable, for the Board's consideration. The Board gave less weight to appellant's comparable #1 based on its significantly smaller lot size; board of review comparable #2 based on its significantly larger dwelling size and lot sizes; and board of review comparable #4 based on its sale date occurring 28 months prior to the assessment date at issue and thus less likely to be reflective of the subject's market value as of that date than the remaining sales in the record, and also based on its finished basement area, dissimilar to the subject's unfinished basement.

The Board finds the best evidence of market value to be appellant's comparable #2/board of review comparable #3, appellant's comparable #3, and board of review comparable #1. These three best comparables in the record are similar to the subject in location, design, dwelling size, lot size, and most features. These comparables sold from November 2018 to March 2021 for prices ranging from \$432,000 to \$471,500 or from \$143.52 to \$155.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$483,593 or \$169.68 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. The Board places greatest weight upon the parties' common comparable which is most similar to the subject in terms of the aforementioned characteristics with the exception of being older in age, suggesting that an upward adjustment should be considered in order to make this comparable more like the subject. This most similar comparable presented with a recent sale price of \$432,000 or \$143.52 per square foot of living area, land included. After considering adjustments to the comparables for differences from the subject, the Board finds that the subject property is overvalued and, therefore, a reduction is warranted.

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

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