



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

APPELLANT: John Byskosh
DOCKET NO.: 20-08227.001-R-1
PARCEL NO.: 05-08-116-037

The parties of record before the Property Tax Appeal Board are John Byskosh, 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: \$31,110
IMPR.: \$222,730
TOTAL: \$253,840

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 masonry exterior construction containing 3,941 square feet of living area. The dwelling was built in 2018 and is approximately 2 years old.¹ Features of the home include an unfinished basement, central air conditioning, a fireplace, and a garage with 986 square feet of building area. The property has an 11,444 square foot site and is located in Wheaton, Milton 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

¹ With respect to any discrepancies in descriptive data for the subject property as well as the appellant's comparables, the Board will utilize the information contained in the respective property record cards submitted by the board of review which contain photos, schematic diagrams, and generally more detailed descriptive data.

argument, the appellant submitted a grid with information on three comparable properties located within .37 or a mile from the subject property, one of which is located within the same assessment neighborhood code as is assigned to the subject property. The comparables have sites ranging in size from 11,000 to 24,065 square feet of land area and are improved with 2-story dwellings of frame, masonry, or frame and masonry exterior construction that range in size from 3,533 to 4,795 square feet of living area. The dwellings range in age from 3 to 14 years old. Each comparable has a basement, one with finished area. Each comparable also features central air conditioning, a fireplace, and a garage ranging in size from 728 to 812 square feet of building area. The comparables sold from June 2018 to June 2019 for prices ranging from \$585,000 to \$845,000 or from \$165.58 to \$191.11 per square foot of living area, including land.

At the hearing, appellant's counsel Ryan Schaeffges summarized the evidence submitted on behalf of the appellant and noted the similarities of the comparables to the subject property. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$233,333 to reflect an approximate market value of \$700,000 or \$177.62 per square foot of living area, land included, at the statutory level of assessment of 33.33%.

Upon questioning by the board of review, attorney Schaeffges confirmed that he has no assessment or appraisal designations and that he personally compiled the appellant's evidence. He also explained that he chose two comparables in an unincorporated area of the township based on their close proximity to the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$261,120. The subject's assessment reflects a market value of \$781,796 or \$198.38 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 containing information about the appellant's three comparables in addition to four board of review comparable properties. The board of review comparables are located within .95 of a mile from the subject property and in different assessment neighborhood codes as is assigned to the subject property. The comparables have parcels ranging in size from 8,687 to 14,772 square feet of land area and are improved with 2-story dwellings with frame, masonry, or frame and masonry exteriors that range in size from 3,463 to 4,310 square feet of living area. The dwellings were built from 2006 to 2009. Each dwelling has a partially finished basement, central air conditioning, one to four fireplaces, and a garage ranging in size from 424 to 756 square feet of building area. The comparables sold from July 2018 to February 2020 for prices ranging from \$758,000 to \$1,288,660 or from \$218.09 to \$298.99 per square foot of living area, including land. The board of review also provided copies of property record cards for each comparable submitted by the parties and an aerial map depicting the locations of the parties' comparables in relation to the subject property.

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 Mary Lopez, C.I.A.O., Chief Residential Deputy Assessor for Milton Township. Ms. Lopez testified that appellant's comparables #1 and #2 are located in an unincorporated area of Milton Township which has a

negative effect on market value due to differences in special municipal services, libraries, park district, etc. On the other hand, the board of review comparables are newer homes, which are included in the township sales ratio studies and are more similar to the subject property with the exception of having finished basements.

Under cross-examination, Ms. Lopez stated that appellant's comparable #3 was not considered by the board of review because it was sold as a "model home" and, as such, it was not included in the sales ratio study. Ms. Lopez acknowledged that board of review comparables are more distant from the subject than the appellant's comparables, but reiterated that they are more reflective of market value due to their locations in incorporated area of the city. 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 seven comparable sales in support of their positions before the Property Tax Appeal Board. The Board gives less weight to board of review comparable #4 based on its larger dwelling size relative to the subject dwelling, enclosed porch which is a feature that the subject lacks, and based on being an outlier, both in terms of being most distant in proximity to the subject and in terms of its substantially higher sale price relative to the remaining comparables in this record. The Board gives less weight to appellant's comparable #3 and board of review comparables #1 and #3 based on their sale dates in 2018 occurring 16 months or further from the January 1, 2020 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. Lastly, the Board gives reduced weight to appellant's comparable #2 based on its significantly larger dwelling size relative to the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable #1 and board of review comparable #2. These two comparables are similar to the subject in design, dwelling size, and most features with the exception that board of review comparable #2 has a partially finished basement, an additional fireplace, and a smaller lot size when compared to the subject property. These two best comparables in the record sold most proximate in time to the assessment date at issue. The two best comparables sold in June 2019 and February 2020 for prices of \$765,000 and \$758,000 or for \$191.11 and \$218.89 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$781,796 or \$198.38 per square foot of living area, including land, which is above the range established by the best comparable sales in this record on an overall value basis and within the range on a per square foot of living area basis. However, given the subject's slightly smaller dwelling size in relation to the two best comparables in the record, and given the well-accepted real estate principle of economies of scale, it is logical for the subject's price per square foot to be lower, all other factors being equal.

As to the board of review's argument that comparables from unincorporated area of the township should not be considered due to being less desirable and, thus, generally reflect lower market values, the Board finds this argument unsupported. There was no evidence presented to suggest that similar properties in unincorporated area of Milton Township have lower market values than those located in an incorporated area. To the contrary, appellant's comparable #1 (located in an unincorporated area) presented with a higher sale price of \$765,000 than board of review comparable #2 (a similar property located in an incorporated area) that sold for \$758,000. Based on this record, and after considering adjustments to the comparables for differences from the subject, the Board finds that the subject property is overvalued and 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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