



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

APPELLANT: Jeanne Mazza  
DOCKET NO.: 20-08229.001-R-1  
PARCEL NO.: 05-24-116-011

The parties of record before the Property Tax Appeal Board are Jeanne Mazza, 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:** \$26,990  
**IMPR.:** \$87,640  
**TOTAL:** \$114,630

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 2,146 square feet of living area. The dwelling was built in 1997 and is approximately 23 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a 2-car garage.<sup>1</sup> The property has a 3,693 square foot site and is located in Glen Ellyn, 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

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<sup>1</sup> 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.

parties. The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid with information on four comparable properties located within the same assessment neighborhood code as is assigned to the subject property. The comparables have sites ranging in size from 2,940 to 4,795 square feet of land area and are improved with 2-story dwellings of masonry or frame and masonry exterior construction that range in size from 1,850 to 2,994 square feet of living area. The dwellings were built from 1982 to 1997. Each comparable has an unfinished basement, central air conditioning, a fireplace, and a 2-car garage. The comparables sold from April 2019 to February 2020 for prices ranging from \$279,900 to \$365,000 or from \$120.24 to \$151.30 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 \$100,810 to reflect an approximate market value of \$302,460 or \$140.94 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 confirmed that the subject property was built in a different phase of construction than the appellant's comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$114,630. The subject's assessment reflects a market value of \$343,204 or \$159.93 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 comparables in addition to three board of review comparable sales. The board of review comparables are located within .08 of a mile from the subject property and in the same assessment neighborhood codes as is assigned to the subject property. The comparables have parcels ranging in size from 3,693 to 4,823 square feet of land area and are improved with 2-story dwellings with frame and masonry exteriors that range in size from 2,142 to 2,435 square feet of living area. The dwellings were built in 1999 or 2000. Each dwelling has a basement, one with finished area. The comparables also feature central air conditioning, a fireplace, and a 2-car garage. The comparables sold from September 2019 to October 2020 for prices ranging from \$385,000 to \$425,000 or from \$167.02 to \$179.74 per square foot of living area, including land. The board of review also provided copies of the property record cards for each comparable submitted by the parties, an aerial map depicting the locations of the parties' comparables in relation to the subject property, and a summary sheet of the sale prices of the homes sold in the two different phases of construction.

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 are located in older phase of construction than the subject property. Ms. Lopez emphasized that there is a difference in market values between the two phases as evidenced by

lower median sale prices of phase 1 homes when compared to the properties in the newer phase of construction where the subject property and the board of review comparables are located. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the parties submitted a total of seven comparable sales in support of their positions before the Property Tax Appeal Board with varying degrees of similarity to the subject property. The Board gives reduced weight to appellant's comparable #1 based on its significantly larger dwelling size relative to the subject dwelling; appellant's comparable #4 due to its older age relative to the subject; and board of review comparable #3 based on its finished basement which the subject lacks.

The Board finds the best evidence of market value to be appellant's comparables #2 and #3, along with board of review comparables #1 and #2 with the greatest weight placed upon board of review comparables #1 and #2 which are located in closest proximity to the subject property and in the same construction phase as the subject dwelling. These four comparables are most similar to the subject in design, dwelling size, age, and most features. These best comparables in the record sold from April 2019 to October 2020 for prices ranging from \$310,000 to \$425,000 or from \$142.33 to \$174.54 per square foot of living area, including land. The board of review comparables #1 and #2 present recent sale prices of \$390,000 and \$425,000 or \$167.03 and \$174.54, respectively. The subject's assessment reflects a market value of \$343,204 or \$159.93 per square foot of living area, including land, which is within the range established by the four most similar comparable sales in this record both on an overall value basis and on a per square foot of living area basis. Based on this record, and after considering adjustments to the best comparables in the record for differences from the subject, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject is overvalued and, therefore, a reduction is not 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

AGENCY

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