



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

APPELLANT: Andrew Schubkegel  
DOCKET NO.: 21-07009.001-R-1  
PARCEL NO.: 09-02-405-028

The parties of record before the Property Tax Appeal Board are Andrew Schubkegel, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Chicago, 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:** \$113,520  
**IMPR.:** \$572,910  
**TOTAL:** \$686,430

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 2021 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 is improved with a three-story dwelling of brick construction with 5,354 square feet of living area. The dwelling was constructed in 2000. Features of the home include a basement that is 75% finished, central air conditioning, three fireplaces, an inground spa/pool, a three-stop elevator, 5½ bathrooms, and a garage with 907 square feet of building area.<sup>1</sup> The property has a 16,322 square foot site located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity

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<sup>1</sup> Additional descriptive information for the subject dwelling was obtained from a copy of the subject's property record card submitted by the board of review.

comparables.<sup>2</sup> The comparables are improved with three-story dwellings of brick construction that range in size from 4,659 to 5,686 square feet of living area. The comparables were built in 2002 and 2003. Each comparable has a basement that is 75% or 100% finished, central air conditioning, two or three fireplaces, five to seven full bathrooms, one or two half-bathrooms, and a garage ranging in size from 704 to 842 square feet of building area. Comparable #1 also has an inground swimming pool with 650 square feet and comparable #3 has a 1,036 square foot sports court. The comparables have the same assessment neighborhood code as the subject and are located within .75 of a mile of the subject property. Their improvement assessments range from \$375,100 to \$496,570 or from \$80.51 to \$87.33 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$472,911.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$686,430. The subject property has an improvement assessment of \$572,910 or \$107.01 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with three-story dwellings of brick or frame construction that range in size from 4,709 to 5,782 square feet of living area. The comparables were built from 2003 to 2007. Each comparable has a basement that is 25%, 75% or 100% finished, central air conditioning, from three to six fireplaces, five to seven full bathrooms, one or two half-bathrooms, and a garage ranging in size from 460 to 784 square feet of building area.<sup>3</sup> The comparables have the same assessment neighborhood code as the subject and are located within .68 of a mile of the subject property. Their improvement assessments range from \$514,760 to \$645,870 or from \$101.65 to \$122.79 per square foot of living area.

### **Conclusion of Law**

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 information on eight equity comparables to support their respective positions. The Board gives less weight to appellant's comparables #1 and #2 as well as board of review comparable #3 due to differences from the subject dwelling in size. The remaining comparables are relatively similar to the subject in size, age, and features with the exception each lacks a three-stop elevator that the subject has, has no inground spa/pool that the subject has, and has a smaller garage than the subject, suggesting each would require upward or positive

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<sup>2</sup> Additional descriptive information for the appellant's comparables was obtained from copies of the property record cards submitted by the board of review.

<sup>3</sup> Additional descriptive information for the board of review comparables was obtained from copies of the property record cards submitted by the board of review.

adjustments to make them more equivalent to the subject for these features. Two comparables have an additional 1 or 2 full bathrooms that the subject does not have and two comparables have an additional ½-bathroom that the subject does not have suggesting these would require downward or negative adjustments for these attributes. Appellant's comparable #3 also has a sports court that the subject does not have indicating that a downward or negative adjustment for this amenity would be appropriate. These comparables have improvement assessments that ranged from \$496,570 to \$645,870 or from \$87.33 to \$122.79 per square foot of living area. The subject's improvement assessment of \$572,910 or \$107.01 per square foot of living area falls within the range established by the best comparables in this record and is well supported after considering the suggested adjustments. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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:

December 19, 2023



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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