



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

APPELLANT: Donald & Donna Schoenly
DOCKET NO.: 22-03542.001-R-1
PARCEL NO.: 05-14-214-013

The parties of record before the Property Tax Appeal Board are Donald and Donna Schoenly, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich, 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: \$39,790
IMPR.: \$217,408
TOTAL: \$257,198

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2022 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 two-story dwelling of masonry construction containing 2,752 square feet of living area. The dwelling was constructed in 1931. Features of the home include a full basement with finished area, central air conditioning, one fireplace, three bathrooms, and a two-car garage with 460 square feet of building area.¹ The property has an 11,805 square foot site located in Glen Ellyn, Milton Township, DuPage County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on eight equity comparables improved with two-story dwellings of frame, masonry, or frame and masonry exterior construction that range in size from 2,511 to 2,968 square feet of living area. The homes

¹ The board of review submitted a copy of the subject's property record card disclosing additional features that were not included in the appellants grid analysis.

were built from 1921 to 1930. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces, 2½ to 3½ bathrooms, and a garage ranging in size from 462 to 672 square feet of building area.² These properties are in the same neighborhood as the subject and from approximately .11 to .50 of a mile from the subject property. The comparables have improvement assessments ranging from \$159,280 to \$229,990 or from \$56.89 to \$79.24 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$213,610.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$283,470. The subject property has an improvement assessment of \$243,680 or \$88.55 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on eight equity comparables improved with two-story dwellings of masonry or frame and masonry exterior construction that range in size from 2,392 to 3,159 square feet of living area. The homes were built from 1922 to 1948. Each comparable has a basement with seven having finished area, central air conditioning, one to three fireplaces, and a garage ranging in size from 399 to 624 square feet of building area. The comparables have 2 or 3 full bathrooms, and seven comparables have an additional 1 or 2 half-bathrooms. The comparables are in the same neighborhood as the subject and from approximately .06 to .40 of a mile from the subject. These properties have improvement assessments ranging from \$215,780 to \$301,370 or from \$88.39 to \$99.05 per square foot of living area.

To document its evidence, the board of review submitted a copy of the property record card for the subject and each of its comparables. The board of review also submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with appellants' comparable #1 disclosing it sold at an auction sale in September 2021 for a price of \$505,000 and transferred using a Sheriff's Deed. The board of review contends this property is not comparable to the subject due to condition.

In rebuttal the appellants' counsel argued board of review properties #1 through #7 were not comparable due to differences from the subject property in dwelling size, basement finish, and/or age.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

² The board of review provided a grid analysis of the appellants' comparables describing each property as having either one or two fireplaces.

The Board finds the best evidence of assessment equity to be appellants' comparables #2, #3, #5, #6, #7 and #8, as these properties are overall most similar to the subject dwelling in size, condition, and most features. Less weight was given appellants' comparable #1 due to differences from the subject in condition, which was supported by the fact this property sold through an auction and transferred via a Sheriff's Deed. Less weight was given appellant's comparable #4 due to differences from the subject dwelling in size. The six most similar comparables have improvement assessments that range from \$177,480 to \$216,050 or from \$61.52 to \$79.24 per square foot of living area. The subject's improvement assessment of \$243,680 or \$88.55 per square foot of living area falls above the range established by the best comparables in this record. Less weight was given to the comparables submitted by the board of review as these properties were, overall, not as similar to the subject in dwelling size, age and/or features as were the appellants' comparables. The Board finds that only board of review comparable #8 was as similar to the subject in age, size and features as the best comparables submitted by the appellants, which is not sufficient to refute the appellants' inequity argument. Based on this record the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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:

April 16, 2024



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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