



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

APPELLANT: John J. Schwan
DOCKET NO.: 22-03617.001-R-2
PARCEL NO.: 05-11-424-011

The parties of record before the Property Tax Appeal Board are John J. Schwan, the appellant, 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 **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: \$64,320
IMPR.: \$498,630
TOTAL: \$562,950

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 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 consists of a 2-story dwelling of frame and masonry construction with 6,336 square feet of living area. The dwelling was constructed in 1925. Features of the home include a basement with finished area, central air conditioning, two fireplaces, a 618 square foot attached garage, a 400 square foot detached garage, a 240 square foot carport, and an inground swimming pool.¹ The property has a 56,721 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within 0.67 of a mile from the

¹ The parties differ regarding the subject's features. The Board finds the best evidence of features is found in the subject's property record card presented by the board of review which contains a sketch with measurements of the subject property and was not refuted by the appellant.

subject. The parcels range in size from 14,930 to 33,174 square feet of land area and are improved with 2-story homes of frame, masonry, or frame and masonry exterior construction ranging in size from 6,029 to 6,774 square feet of living area. The dwellings were built from 1916 to 1941. Each home has a basement with finished area, central air conditioning, and a garage ranging in size from 616 to 1,019 square feet of building area. The comparables sold from April 2021 to February 2022 for prices ranging from \$990,000 to \$1,820,000 or from \$159.55 to \$268.67 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$562,950. The subject's assessment reflects a market value of \$1,689,019 or \$266.57 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on four comparable sales, together with a grid analysis of both parties' comparables. Comparable #1 is the same property as the appellant's comparable #3. The comparables are located within 0.75 of a mile from the subject. The parcels range in size from 16,157 to 24,631 square feet of land area and are improved with 2-story or 2.5-story homes of frame or masonry exterior construction ranging in size from 4,384 to 6,774 square feet of living area. The dwellings were built from 1895 to 1927. Each home has a basement, three of which have finished area, central air conditioning, two or three fireplaces and a garage ranging in size from 572 to 1,019 square feet of building area. The comparables sold from April 2020 to September 2021 for prices ranging from \$1,225,000 to \$1,820,000 or from \$268.67 to \$289.00 per square foot of living area, including land.

The board of review submitted a brief contending that the subject has had numerous remodels and additions since 2001. Based on this evidence, the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellant argued the board of review's comparables differ from the subject in dwelling size and/or style and comparable #2 sold in 2020.

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.

² Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2022.

The record contains a total of six comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the board of review's comparables #2, #3, and #4, due to substantial differences from the subject in dwelling size and/or basement finish. Moreover, the board of review's comparable #2 sold less proximate to the assessment date than the other comparables in this record.

The Board finds the best evidence of market value to be the appellant's comparables and the board of review's comparable #1, which includes the common comparable. These comparables sold proximate in time to the assessment date and are more similar to the subject in dwelling size, age, location, and features. However, each comparable has a smaller site than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables sold for prices ranging from \$990,000 to \$1,820,000 or from \$159.55 to \$268.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,689,019 or \$266.57 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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:

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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