



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

APPELLANT: Timothy Schuller
DOCKET NO.: 23-03304.001-R-1
PARCEL NO.: 07-01-01-405-025-0000

The parties of record before the Property Tax Appeal Board are Timothy Schuller, the appellant; and the Will 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 **Will** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$38,258
IMPR.: \$161,566
TOTAL: \$199,824

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Will County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2023 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 part two-story and part one-story single-family dwelling of brick and cedar exterior construction that contains 3,324 square feet of living area. The dwelling was constructed in 1988 and is approximately 35 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace, 2½ bathrooms, and an attached two-car garage with 462 square feet of building area. The property has a 10,306 square foot site located in Naperville, Wheatland Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales composed to two-story dwellings of brick or brick and cedar exterior construction that range in size from 2,386 to 3,348 square feet of living area. The homes range in age from approximately 19 to 30 years old. Each property has an unfinished basement, central air conditioning, one fireplace, 2½ or 3 bathrooms, and a garage ranging in size from 441 to 680 square feet of building area. These properties have sites

ranging in size from 10,454 to 14,375 square feet of land area. The comparables have different neighborhood codes than the subject property and are located approximately .9 to 1.5 miles from the subject property. The sales occurred from August 2021 to December 2022 for prices ranging from \$510,000 to \$560,000 or from \$157.50 to \$222.13 per square foot of living area, land included. The appellant also disclosed the subject property was purchased in May 2021 for a price of \$610,000. The appellant requested the subject's assessment be reduced to \$182,620.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$199,824. The subject's assessment reflects a market value of \$599,532 or \$180.36 per square foot of living area, land included, when using the statutory level of assessment or 33 1/3%.¹

In rebuttal the board of review submitted a statement from the Wheatland Township Assessor's Office asserting that the appellant's sales were not good comparables as they are located in a different subdivision than the subject, have a smaller dwelling size, and/or the transaction occurred in 2021.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales composed of two-story dwellings of frame construction that range in size from 3,251 to 3,476 square feet of living area. The homes were built in 1988 or 1989. Each comparable has an unfinished basement, central air conditioning, one fireplace, 2½ bathrooms, and a garage ranging in size from 468 to 683 square feet of building area. The comparables are located within the same subdivision as the subject and from approximately .07 to .21 of a mile from the subject property. The sales occurred from May 2022 to October 2023 for prices ranging from \$650,000 to \$762,500 or from \$199.94 to \$233.68 per square foot of living area, including land. The board of review's evidence also disclosed the subject property was purchased in May 2021 for a price of \$610,000. The board of review requested no change be made to 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.

Initially, the Board finds the evidence disclosed the subject property was purchased in May 2021 for a price of \$610,000. The market value reflected by the subject's assessment is \$599,532, which is less than the May 2021 purchase price. The Board finds the subject's purchase price undermines the appellant's overvaluation argument.

¹ Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2023.

Additionally, the Board finds the best evidence of market value to be the comparables submitted by the board of review as these properties are more similar to the subject in location, age, dwelling size, and/or sold more proximate in time to the January 1, 2023, assessment date than the appellant's comparables. These four comparables sold for prices ranging from \$650,000 to \$762,500 or from \$199.94 to \$233.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$599,532 or \$180.36 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence 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: _____

October 15, 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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