



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

APPELLANT: Bryan & Deanna Schoewe  
DOCKET NO.: 23-05221.001-R-1  
PARCEL NO.: 02-11-111-014

The parties of record before the Property Tax Appeal Board are Bryan & Deanna Schoewe, the appellants; 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:** \$40,240  
**IMPR.:** \$98,620  
**TOTAL:** \$138,860

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 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 consists of a 2-story dwelling of mixed exterior construction with 2,045 square feet of living area that was constructed in 1962. Features of the home include an unfinished partial basement, central air conditioning and a 504 square foot 2-car garage. The property has an approximately 12,314 square foot site and is located in Roselle, Bloomingdale Township, DuPage County.

The appellants contend assessment inequity, with respect to both the land and improvement assessments, as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located in the same assessment neighborhood code as the subject. The comparables have sites that range in size from 10,320 to 14,221 square feet of land area and are to be improved with a 2-story or a split-level dwelling of mixed exterior

construction ranging in size from 1,493 to 3,265 square feet of above grade living area.<sup>1</sup> The homes were built in 1960 or 1962. Two comparables have an unfinished basement and one comparable has a finished lower level. Each dwelling has central air conditioning and a garage ranging in size from 346 to 452 square feet of building area. One home has a fireplace. The comparables have land assessments of \$39,980 and \$40,000 or from \$2.81 to \$3.87 per square foot of land area. The comparables have improvement assessments ranging from \$60,750 to \$81,140 or from \$22.71 to \$47.37 per square foot of living area. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$120,000 with a land assessment of \$38,000 or \$3.09 per square foot of land area and an improvement assessment of \$82,000 or \$40.10 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$138,860. The subject has a land assessment of \$40,240 or \$3.27 per square foot of land area and an improvement assessment of \$98,620 or \$48.22 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same assessment neighborhood code as the subject property. The comparables have sites<sup>2</sup> that are improved with 2-story dwellings of mixed exterior construction ranging in size from 1,816 to 2,388 square feet of living area. The homes were built from 1957 to 1972. Each comparable has a basement, central air conditioning and a 2-car garage. Two homes each have one fireplace. The comparables have land assessments of \$40,240 and \$40,260 and improvement assessments ranging from \$88,380 to \$114,140 or from \$47.80 to \$48.67 per square foot of living area.

The board of review, through the Bloomingdale Township Assessor, submitted written comments asserting appellants comparable #2 is a "rehab" and appellants comparable #3 is a split-level home. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted six assessment comparables for the Board's consideration.

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<sup>1</sup> The Board finds the best description of the appellants' comparables was found in their respective property record cards which were submitted by the appellants.

<sup>2</sup> The board of review's grid analysis did not include the site sizes associated with their comparable properties. Therefore, the Board is not able to calculate the land assessment per square foot.

With respect to the equity argument for the subject's land assessment, the Board gives less weight to appellants' comparable #2 which is less proximate to the subject than other properties in the record. The Board gives less weight to each of the board of review's comparables as no site sizes were provided. As a result, the Board is unable to meaningfully analyze these properties.

The Board finds the best evidence of land assessment equity to be the appellants' comparables #1 and #3 which are more similar to the subject in location and site size. These two comparables have land assessments of \$39,980 and \$40,000 or \$3.43 and \$3.87 per square foot of land area. The subject property has a land assessment of \$40,240 or \$3.27 per square foot of land area which falls just above the two best land comparables in the record on an overall basis and below the two best land comparables on a per square foot basis. Accepted real estate theory provides that, all things being equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Given the subject's slightly larger site size, relative to the two best comparables, a higher overall land assessment and lower per square foot assessment appears logical. Therefore, after considering appropriate adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's land assessment is not supported.

With respect to the subject's improvement assessment, the Board gives less weight to the appellants' comparable #2 which appears to be an outlier, relative to other properties in the record, based on its per square foot improvement assessment. The Board also gives less weight to appellants' comparable #3 which is a split-level design when compared to the subject's 2-story style.

The Board finds the best evidence of improvement assessment equity to be appellants' comparable #1 along with the board of review comparables which are more similar to the subject in location, age, design, dwelling size and other features. These comparables have improvement assessments ranging from \$81,140 to \$114,140 or from \$47.37 to \$48.67 per square foot of living area. The subject's improvement assessment of \$98,620 or \$48.22 per square foot of living area falls within the range established by the best comparables in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellants 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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: \_\_\_\_\_

February 18, 2025



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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