



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

APPELLANT: Christian Young
DOCKET NO.: 23-05699.001-R-1
PARCEL NO.: 04-01-100-011

The parties of record before the Property Tax Appeal Board are Christian Young, the appellant, by attorney Ryan Schaeffges, of the Law Office of Ryan Schaeffges, P.C. in Wheeling; 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: \$48,390
IMPR.: \$111,580
TOTAL: \$159,970

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 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 frame and brick exterior construction with 2,910 square feet of living area. The dwelling was constructed in 1976. Features of the home include an unfinished basement, central air conditioning and a 600 square foot garage. The property has a 30,625 square foot site and is located in Winfield 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 from 1 to 18 blocks from the subject property. The comparables have sites ranging in size from 7,948 to 26,061 square feet of land area and are improved with 1.5-story or 2-story dwellings of frame or frame and brick exterior construction that range in size from 2,400 to 3,059 square feet of living area. The homes were constructed from 1951 to 1976 and have basements with one having finished area. Each comparable has central air conditioning and two comparables each have one fireplace and a

garage with 400 or 759 square feet of building area. The comparables sold from April 2022 to July 2023 for prices ranging from \$280,000 to \$469,900 or from \$116.67 to \$153.61 per square foot of building area, including land..

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$159,970. The subject's assessment reflects a market value of \$481,258 or \$165.38 per square foot of living area, land included, when using the 2023 three year average median level of assessment for DuPage County of 33.24% as determined by the Illinois Department of Revenue.

In response to the appeal the board of review submitted PTAX-203 Real Estate Declarations for the appellant's comparables that disclosed comparable #3 was not advertised for sale.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located from .17 of a mile to 1.03 miles from the subject property. Comparable #1 is the same sale as appellant's comparable #1. The comparables have sites ranging in size from 22,990 to 48,097 square feet of land area and are improved with 2-story dwellings of frame or frame and brick exterior construction that range in size from 2,961 to 3,110 square feet of living area. The homes were constructed in 1964 or 1986 and have basements with finished area. Each comparable has central air conditioning and a garage ranging in size from 440 to 1,014 square feet of building area. The comparables sold from April 2022 to March 2023 for prices ranging from \$469,900 to \$665,000 or from \$153.61 to \$213.83 per square foot of building area, including land. The board of review also submitted a map that depicted the locations of both parties' comparable sales in relation to the subject. Based on this evidence, the board of review requested confirmation of 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.

The record contains five comparable sales for the Board's consideration which includes the parties' common comparable. The Board gives less weight to appellant's comparable sale #2 due to its considerably smaller dwelling size when compared to the subject. The Board gives less weight to appellant's comparable sale #3 as the record disclosed this property was not advertised for sale which does not meet the fundamental elements of an arm's length transaction.

The Board finds the best evidence of market value to be the board of review comparables which includes the parties' common comparable. These comparables are most similar to the subject in design and dwelling size. However, adjustments to these comparables for differences in age, basement size, basement finish, and garage size need to be considered. These most similar comparables sold from April 2022 to March 2023 for prices ranging from \$469,900 to \$665,000 or from \$153.61 to \$213.83 per square foot of living area, including land. The subject's

assessment reflects a market value of \$481,258 or \$165.35 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments to the best comparable sales for differences from the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported. 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:

April 21, 2026



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

CHRISTIAN YOUNG, by attorney:
Ryan Schaeffges
Law Office of Ryan Schaeffges, P.C.
851 Seton Court
Suite 1A
Wheeling, IL 60090

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187