



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

APPELLANT: Matthew McKenna  
DOCKET NO.: 23-05740.001-R-1  
PARCEL NO.: 09-04-407-060

The parties of record before the Property Tax Appeal Board are Matthew McKenna, the appellant, by Ryan Schaeffges, attorney-at-law 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:** \$39,370  
**IMPR.:** \$175,220  
**TOTAL:** \$214,590

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 is improved with a two-story dwelling of frame construction with 2,900 square feet of living area. The dwelling was built in 2005. Features of the property include an unfinished basement, central air conditioning, one fireplace, 2½ bathrooms, and an attached garage with 536 square feet of building area.<sup>1</sup> The property has a 20,081 square foot site located in Westmont, Downers Grove 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 composed of two-story dwellings of frame or brick and frame exterior construction that range in size from 2,759 to 3,187 square feet of living area. The homes were built from 2000 to 2008. Each comparable has a basement with

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<sup>1</sup> The board of review submitted a copy of the subject's property record card from which descriptive information was verified or obtained.

one having finished area, central air conditioning, 2½ or 3½ bathrooms, and an attached garage ranging in size from 420 to 506 square feet of building area. Two comparables have one fireplace.<sup>2</sup> These properties have sites ranging in size from 7,202 to 20,422 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located from 1 to 4 blocks from the subject property. The sales occurred from March 2022 to October 2022 for prices ranging from \$525,000 to \$585,000 or from \$183.56 to \$196.57 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$183,790.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$214,590. The subject's assessment reflects a market value of \$643,834 or \$222.01 per square foot of living area, land included, when using the statutory level of assessment of 33 1/3%.<sup>3</sup>

In support of its contention of the correct assessment the board of review submitted information on six comparable sales composed of two-story dwellings of frame, brick or frame and brick construction that range in size from 2,584 to 3,520 square feet of living area. The homes were built from 2001 to 2008. Each comparable has a basement with two having finished area, central air conditioning, one fireplace, and 2½, 3½ or 4½ bathrooms. Comparables #1 through #4 have attached garages ranging in size from 470 to 543 square feet of building area. Comparables #2 and #4 have additional detached garages with 576 and 308 square feet of building area, respectively. Comparables #5 and #6 each have a detached garage with 546 and 484 square feet of building area, respectively.<sup>4</sup> These properties have sites ranging in size from 7,770 to 13,745 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .36 to .50 of a mile from the subject property. The sales occurred from June 2021 to November 2023 for prices ranging from \$650,000 to \$820,000 or from \$232.95 to \$251.55 per square foot of living area, including land.

The board of review submission included a map depicting the location of the comparables submitted by the parties in relation to the subject property.

### **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

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<sup>2</sup> The board of review submitted copies of the property record cards for the appellant's comparables from which descriptive information was verified or obtained.

<sup>3</sup> 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 §1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2023.

<sup>4</sup> The board of review submitted copies of the property record cards for its comparables from which descriptive information was obtained or verified. The property record cards disclosed that the board of review misreported the sizes of the garages for the subject and comparables #1, #2, #3 and #4 in the grid analysis by including room over the garage in the calculations.

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 information on nine comparable sales submitted by the parties to support their respective positions. The Board gives less weight to board of review comparable #1 due to the sale date not being as proximate in time to the assessment date at issue as the best sales in this record. The Board gives less weight to board of review comparables #2 and #5 due to differences from the subject dwelling in size. The Board finds the best evidence of market value to be appellant's comparable sales and board of review comparable sales #3, #4 and #6. These comparables range in size from 2,759 to 3,187 square feet of living area and were built from 2000 to 2008. The comparables have similar features as the subject with the exception four of the comparables have one or two more bathrooms than the subject, two comparables have finished basement area, and one comparable has more garage space than the subject, indicating some downward adjustment to these comparables would be appropriate to make them more equivalent to the subject. The sales occurred from March 2022 to December 2022 for prices ranging from \$525,000 to \$750,000 or from \$183.56 to \$249.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$643,834 or \$222.01 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and supported after considering the suggested adjustments. Based on this evidence the Board finds the subject's assessment is reflective of the property's fair cash value and 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: \_\_\_\_\_

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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