



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

APPELLANT: Michael & Sherry Scheller
DOCKET NO.: 23-05920.001-R-1
PARCEL NO.: 05-10-210-006

The parties of record before the Property Tax Appeal Board are Michael & Sherry Scheller, 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: \$36,570
IMPR.: \$259,530
TOTAL: \$296,100

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Lake 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/wood siding exterior construction with 2,979 square feet of living area. The dwelling was constructed in 2004 and is approximately 19 years old. Features of the home include a basement with 1,088 square feet of finished area, central air conditioning, one fireplace and a 400 square foot garage. The property has an approximately 8,957 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellants contend assessment inequity, with respect to the improvement assessment, as the basis of the appeal. The appellants did not challenge the subject's land assessment.

In support of this argument, the appellants submitted information on three equity comparables located in the same assessment neighborhood code and within 0.40 of a mile from the subject. The comparables are improved with 2-story dwellings of wood siding exterior construction

ranging in size from 2,914 to 3,137 square feet of living area. The homes range in age from 6 to 10 years old. Each comparable has a basement with finished area ranging in size from 700 to 779 square feet of area.¹ Each dwelling has central air conditioning, one fireplace and a garage with 440 or 484 square feet of building area. Each comparable has an additional 400 square foot improvement which was not further described. The comparables have improvement assessments that range from \$217,790 to \$234,210 or from \$74.66 to \$75.61 per square foot of living area.

The appellants also submitted written comments asserting their three comparable properties are newer in age when compared to the subject but have lower per square foot improvement assessments. The appellants contended the subject's Kenilworth Avenue location is a higher traffic thoroughfare and opined that most buyers would place a premium on a "side street" location relative to the subject's higher traffic street. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$223,438 or \$75.00 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 \$296,100. The subject has an improvement assessment of \$259,530 or \$87.12 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same assessment neighborhood code and within 0.58 of a mile from the subject property. The comparables are improved with 2-story dwellings of frame exterior construction ranging in size from 2,800 to 3,038 square feet of living area. The homes were built from 2003 to 2008 and are approximately 15 to 20 years old. Each comparable has a basement with finished area ranging from 1,000 to 1,136 square feet of area. Each dwelling has central air conditioning, one fireplace and a garage ranging in size from 462 to 598 square feet of building area. The comparables have improvement assessments that range from \$255,510 to \$287,270 or from \$89.37 to \$98.79 per square foot of living area.

The board of review also submitted written comments critiquing the appellants' comparables contending the properties are newer in age and have less basement finished area and fewer bathrooms when compared to the subject. 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.

¹ The Board finds the best description of finished area for the appellants' comparables was found in the Milton Township Assessor Office Comparable Report, submitted by the board of review and not refuted by the appellants.

As an initial matter, the appellants' contend the subject site is located on a higher traffic street and opined this location impacts overall desirability of the subject property. The Board finds the record does not include any documentation to support this contention. Furthermore, factors which influence a site's location may be reflected in a parcel's site assessment, which the appellants have not challenged.

The parties submitted seven equity comparables for the Board's consideration. The Board gives less weight to each of the appellants' comparables which are less similar to the subject in age than other properties in the record.

The Board finds the best evidence of assessment equity to be the board of review's comparables which are more similar to the subject in location, age, design, dwelling size and most features. Although, three of these properties have larger garage sizes suggesting a downward adjustment is needed to make these properties more equivalent to the subject. These comparables have improvement assessments ranging from \$255,510 to \$287,270 or from \$89.37 to \$98.79 per square foot of living area. The subject's improvement assessment of \$259,530 or \$87.12 per square foot of living area falls within the range established by the best comparables in this record on an overall improvement assessment basis and below the range on a per square foot basis. 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. 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 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 in this record.

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: _____

January 21, 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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