



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

APPELLANT: Matthew Kohnke  
DOCKET NO.: 16-06744.001-R-1  
PARCEL NO.: 01-01-302-023

The parties of record before the Property Tax Appeal Board are Matthew Kohnke, the appellant; 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:** \$23,880  
**IMPR.:** \$76,450  
**TOTAL:** \$100,330

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 2016 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 frame and aluminum-sided single-family dwelling built in 1992. The dwelling contains 2,196 square feet of living area and features an English basement with finished area, central air-conditioning, two fireplaces and a 420-square foot attached two-car garage.<sup>1</sup> The dwelling is located on an 8,670 square foot lakeview lot in Bartlett, Wayne Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales located within .40 of a mile the subject.<sup>2</sup> The dwellings were built in 1992 or 1993 and consist of two-story frame and aluminum-sided single-

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<sup>1</sup> Some details regarding the size and features of the subject and appellant's comparables were corrected or supplemented by the grid analysis and property record cards provided by the board of review.

<sup>2</sup> Although appellant's grid analysis contains four properties, comparable #4 has not sold since 1993 and so will not be considered by the Board as that sale is too remote in time to be indicative of market value as of January 1, 2016.

family dwellings. The houses are situated on sites ranging in size from approximately 8,137 to 12,591 square feet of land area and contain 1,727 or 2,008 square feet of living area. The comparables each have a basement, two of which have finished area and one of which is a walkout style. The comparables also feature central air conditioning and a garage containing 420 or 450 square feet of building area. One comparable has a fireplace. The comparables sold from March 2014 to May 2016 for prices ranging from \$267,000 to \$295,000 or from \$135.46 to \$154.60 per square foot of living area, land included. Based on the above evidence, appellant requested a reduction in the subject's assessment to \$90,880 which equates to a market value of \$272,667 at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$100,330. The subject's assessment reflects a market value of approximately \$301,382 or \$137.24 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for DuPage County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted a grid analysis and property record cards for the subject and six comparable sales. The dwellings are located within .28 of a mile from the subject and are situated on sites ranging in size from approximately 8,100 to 10,033 square feet of land area. The comparables consist of two-story frame and aluminum-sided single-family dwellings that were built in 1992 or 1993 and range in size from 1,742 to 2,196 square feet of living area. The dwellings each have a basement with finished area, central air-conditioning and a garage containing 420 to 456 square feet of building area. Four comparables each have a fireplace. The comparables sold from September 2014 to June 2016 for prices ranging from \$271,000 to \$299,900 or from \$132.97 to \$155.57 per square foot of living area, land included. Based on the foregoing 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 parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #1 and #2 as their 2014 sales are dated relative to the January 1, 2016 assessment date at issue. The Board also gave less weight to board of review comparables #1 and #4 as comparable #1's 2014 sale is dated relative to the January 1, 2016 assessment date at issue and comparable #4 is a smaller dwelling compared to the subject property.

The Board finds that appellant's comparable #3 and board of review comparables #2, #3, #5 and #6 are the best comparables submitted in the record and are similar to the subject in age, size, design, and most features. These comparables sold from October 2015 to June 2016 for prices

ranging from \$284,000 to \$299,900 or from \$138.62 to \$146.91 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$301,382 or \$137.24 per square foot of living area, land included, which is above the range established by the best comparable sales in the record on an overall basis but below the range on a per square foot basis. The Board finds that board of review comparable #6, which is almost identical to the subject property in size, location and most features, sold for \$292,000 or \$132.97 per square foot of living area, land included, but given the subject property's superior lakeview lot and English basement, the subject's slightly higher overall estimated market value is supported. After making adjustments to the comparables for differences from the subject, the Board finds no reduction in the subject's assessment is 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:

November 17, 2020



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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