



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

APPELLANT: Dawn & Charles Hehr  
DOCKET NO.: 17-05142.001-R-1  
PARCEL NO.: 06-03-103-011

The parties of record before the Property Tax Appeal Board are Dawn and Charles Hehr, the appellants, by attorney Dennis D. Koonce in Frankfort; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds a reduction 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:** \$11,970  
**IMPR.:** \$21,360  
**TOTAL:** \$33,330

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 2017 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 one-story dwelling of frame construction with 998 square feet of living area. The dwelling was constructed in 1929. Features of the property include a full basement, central air conditioning, one bathroom and a one-car garage. The property has a 11,310 square foot site and is located in Villa Park, York Township, DuPage County.

The appellants' appeal is based on overvaluation. In support of this argument the appellants submitted evidence disclosing the subject property was purchased on July 10, 2017 for a price of \$100,000. The appellants identified the seller as Kathleen Raymond and indicated the sale was not a transfer between family or related corporations. The appellants, however, disclosed the property had not been advertised for sale. To document the purchase the appellants submitted a copy of the settlement statement disclosing a sale price of \$100,000 and further identified the

seller as Kathleen Raymond, Independent Executor of the Estate of Stephen P. Nocek. On the Incomplete Appeal Checklist, returned by the appellants, was a hand-written comment asserting the, "Client states the home had a lot of issues, but they do know the sellers had other offers from developers, etc., they must have had the best offer." Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,840. The subject's assessment reflects a market value of \$155,536 when using the 2017 three-year average median level of assessment for DuPage County of 33.33% as determined by the Illinois Department of Revenue.

The board of review stated that for the 2018 tax year the assessor reduced the subject's assessment to be in accord with the recent sale price of \$100,000. The board of review submitted a copy of the Parcel History Report maintained by York Township disclosing the subject property sold in July 2017 for a price of \$100,000 and transferred through an Executor's Deed. The board of review also submitted a copy of the Inquiry Screen for Assessment Year 2018 disclosing the subject's property had an assessment after equalization of \$33,400.

### **Conclusion of Law**

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value to be the purchase of the subject property in July 2017 for a price of \$100,000. The appellants disclosed the parties to the transaction were not related but indicated the property had not been advertised for sale. A copy of the settlement statement submitted by the appellants documented the sale. The Board finds the purchase price is below the market value reflected by the subject's assessment. Importantly, the Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. Additionally, the board of review disclosed the subject's 2018 assessment was reduced to reflect the purchase price adding validity to the conclusion the sale price was indicative of the subject's fair cash value as of the January 1, 2017 assessment date. Based on this record the Board finds a 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: August 18, 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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