



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

APPELLANT: Jeff Beutjer  
DOCKET NO.: 17-06255.001-R-1  
PARCEL NO.: 05-17-113-021

The parties of record before the Property Tax Appeal Board are Jeff Beutjer, the appellant, by Greg Earl, Attorney at Law in Geneva; 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:** \$26,830  
**IMPR.:** \$46,700  
**TOTAL:** \$73,530

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 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 consists of a split-level-story dwelling of frame exterior construction with 1,377 square feet of above grade living area. The dwelling was constructed in 1958. Features of the home include an unfinished lower-level. The property has a 10,529 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted a Property Detail from Midwest Real Estate Data, LLC disclosing the subject property was purchased on October 20, 2016 for a price of \$100,000 and partially completed Section IV of the appeal petition. Based on this evidence, the appellant 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 \$73,530. The subject's assessment reflects a market value of

\$220,612 or \$160.21 per square foot of above grade living area, land included, 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.

In response to the appellant's appeal, the board of review submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration which documents that the subject property was not advertised for sale and the seller and buyer information brings into question whether the parties were related.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four comparable sales. These comparables are located in the same neighborhood code as the subject property. The parcels range in size from 7,259 to 13,320 square feet of land area. Each parcel has been improved with a split-level style dwelling of frame or frame and masonry exterior construction. The homes were built from 1958 to 1961 and range in size from 1,053 to 1,262 square feet of above grade living area. Each comparable has a lower-level with finished area, three comparables have central air conditioning, one comparable has a fireplace and each comparable has a one or three car-garage. The comparables sold from March 2015 to November 2016 for prices ranging from \$280,000 to \$315,000 or from \$224.25 to \$266.38 per square foot of above grade living area, land included.

### **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 Board finds the best evidence of market value in the record to be the board of review's comparable sales #1 and #3. These comparables were similar to the subject in location, style, dwelling size, age and land area but superior in features. These properties also sold proximate in time to the assessment date at issue. The comparables sold for prices of \$315,000 and \$283,000 or \$258.41 and \$224.25 per square foot of above grade living area, including land, respectively. The subject's assessment reflects a market value of \$220,612 or \$160.21 per square foot of above grade living area, including land, which falls below the best comparable sales in this record. The Board gave little weight to the board of review comparables #2 and #4. These properties sold in March and July 2015 which are dated and less indicative of fair market value as of the subject's January 1, 2017 assessment date. The Board gave little weight to the subject's sale due to the fact the sale did not have the elements of an arm's length transaction as it appears to have been sold between related parties and was not advertised or exposed on the open market according to the PTAX-203 documentation that was not rebutted by the appellant with any substantive evidence. Based on this record the Board finds the subject's assessment is reflective of market 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: October 20, 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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