



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

APPELLANT: Kenneth Heimke
DOCKET NO.: 20-08116.001-R-1
PARCEL NO.: 09-12-415-007

The parties of record before the Property Tax Appeal Board are Kenneth Heimke, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$168,160
IMPR.: \$87,550
TOTAL: \$255,710

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 2020 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 brick and frame exterior construction¹ with 2,754 square feet of living area. The dwelling was constructed in 1965. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 506 square foot garage. The property has a 15,499 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contend overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales located within 0.93 of a mile from the subject. Two comparables are in the same neighborhood code as the subject. The comparables

¹ The Board finds the best description of the subject is found in the property record card provided by the board of review, through the township assessor.

are reported to have sites ranging in size from 10,250 to 15,981 square feet of land area². The comparables are improved with 2-story dwellings of brick or brick and frame exterior construction ranging in size from 2,505 to 3,102 square feet of living area that were built from 1955 to 1969. Each comparable is reported to have a basement, two with finished area, central air conditioning, one fireplace and a garage ranging in size from 460 to 540 square feet of building area. The comparables sold from July 2019 to September 2020 for prices ranging from \$602,000 to \$827,500 or from \$230.98 to \$278.00 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$304,750. The subject's assessment reflects a market value of \$912,425 or \$331.31 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for DuPage County of 33.40% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review asserted that appellant's comparables #3 through #6 are located in a different neighborhood code than the subject.

In support of its contention of the correct assessment, the board of review, through the township assessor, submitted information on five comparable sales located within 0.85 of a mile from the subject. Two comparables are in the same neighborhood code as the subject. The comparables have sites ranging in size from 10,890 to 32,265³ square feet of land area. The comparables are improved with 2-story dwellings of brick, frame or brick and frame exterior construction ranging in size from 2,316 to 3,171 square feet of living area. The dwellings were built from 1922 to 1993, with comparables #1 and #2 having an effective year built of 1955 and 1957, respectively. Each comparable has a basement, one with finished area, one to three fireplaces and a garage ranging in size from 484 to 576 square feet of building area. Four comparables each have central air conditioning. The comparables sold from July 2018 to July 2020 for prices ranging from \$912,000 to \$1,187,500 or from \$330.37 to \$393.78 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the board of review comparables should be given less weight due to their remote sale dates and/or difference in age when compared to the subject.

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

² The Board finds additional details regarding the comparables not reported by the appellant was found in the board of review's evidence.

³ Comparable #4 consist of two parcels, one parcel of 8,836 square feet of land area and one parcel of 2,599 square feet of land area, totaling 11,435 square feet of land area.

construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains eleven suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #3 along with the board of review comparable #4 due to their finished basement areas, a feature the subject lacks. The Board has given less weight to the board of review comparables #1 and #3 for either their lack of central air conditioning and/or difference in age when compared to the subject. The Board has given less weight to the board of review comparables #2 and #5 for their remote sale dates occurring in 2018, which is less proximate in time to the January 1, 2020 assessment date given other sales available in the record.

The Board finds the best evidence of market value to be the appellant's comparables #2, #4, #5 and #6. The Board finds these comparables sold proximate in time to the assessment date at issue and are more similar to the subject in location, design, age, dwelling size and some features. The comparables sold for prices ranging from \$602,000 to \$827,500 or from \$234.79 to \$278.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$912,425 or \$331.31 per square foot of living area, including land, which is greater than the best comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, 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:

May 16, 2023



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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