



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

APPELLANT: Gerald Heide
DOCKET NO.: 20-08209.001-R-1
PARCEL NO.: 08-18-420-002

The parties of record before the Property Tax Appeal Board are Gerald Heide, the appellant, by attorney Ryan Schaeffges, of the Law Office of Ryan Schaeffges, P.C. in Wheeling; 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: \$106,510
IMPR.: \$139,810
TOTAL: \$246,320

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 parties appeared before the Property Tax Appeal Board on September 14, 2022 for a hearing at the DuPage Center in Wheaton pursuant to prior written notice dated June 15, 2022. Appearing on behalf of the appellant was attorney Ryan Schaeffges, and appearing on behalf of the DuPage County Board of Review was Donald Whistler, Member of the DuPage County Board of Review, along with the board of review's witness, Jim Berg, Deputy Township Assessor of Lisle Township.

The subject property consists of a 1-story dwelling of frame exterior construction with 2,575 square feet of living area. The dwelling was constructed in 1964 and is approximately 56 years old. Features of the home include a basement with 1,288 square feet of finished area, central air

conditioning, two fireplaces,¹ and an 866 square foot garage. The property has a 33,263 square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales. The parcels range in size from 10,702 to 17,794 square feet of land area and are improved with 1-story or 2-story with 1-story² homes of frame exterior construction ranging in size from 2,247 to 2,872 square feet of living area. The dwellings range in age from 36 to 48 years old. Each home has a basement, one of which has 748 square feet of finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 500 to 624 square feet of building area. The comparables sold from June 2018 to February 2020 for prices of \$420,000 or \$475,000 or from \$165.39 to \$211.39 per square foot of living area, including land.

At hearing, Schaeffges asserted that the appellant's comparables are located close in proximity to the subject. Upon questioning by the Administrative Law Judge, Schaeffges agreed that a map presented by the board of review accurately depicts the locations of the appellant's comparables in relation to the subject.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$190,000 which would reflect a market value of \$570,057 or \$221.38 per square foot of living area, including land, when applying 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 \$246,320. The subject's assessment reflects a market value of \$737,485 or \$286.40 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 support of its contention of the correct assessment the board of review submitted information on three comparable sales, together with a grid analysis of the appellant's comparables, a map depicting the locations of both parties' comparables in relation to the subject, and a map depicting the locations of the parcels and improvement near the subject parcel and improvement. One comparable is located within the same assessment neighborhood code as the subject. The parcels range in size from 9,124 to 23,576 square feet of land area and are improved with 1-story homes of frame or frame and stone exterior construction ranging in size from 2,108 to 2,351 square feet of living area. The dwellings were built from 1949 to 1966. Each home has a basement with 500 to 897 square feet of finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 441 to 1,099 square feet of building area. The comparables sold from February 2019 to June 2020 for prices ranging from \$675,000 to \$757,000 or from \$287.97 to \$359.11 per square foot of living area, including land.

¹ At hearing, Schaeffges acknowledged that no fireplace counts were provided by appellant for the subject and the appellant's comparables and agreed with the fireplace counts for the subject and the appellant's comparables presented by the board of review.

² At hearing, Schaeffges agreed that the comparable #1 is a 2-story with 1-story home as reported by the board of review rather than a 1.5-story home as reported by the appellant.

At hearing, Berg testified that the subject is within assessment neighborhood code “181” located to the west of Charles Avenue whereas the appellant’s comparables #1 and #3 are within assessment neighborhood code “172” located to the east of Charles Avenue. Berg stated that there were 13 sales in the subject’s neighborhood in 2018, 2019, and 2020 with a median sale price of \$565,000 and a median dwelling size of 2,502 square feet of living area. Berg further stated that there were 48 sales in assessment neighborhood code “172” during the same time period with a median sale price of \$460,000 and a median dwelling size of 2,531 square feet of living area. Based on this data, Berg concluded that the assessment neighborhood code “172” is less desirable than the subject’s neighborhood. Berg asserted that the other comparables in the record, which are located west of Charles Avenue like the subject, are within neighborhoods more similar to the subject’s neighborhood. Berg further testified that the subject has a much larger lot than other properties in the subject’s neighborhood and that the subject is adjacent to a park.

Based on this evidence the board of review requested the subject’s assessment be sustained.

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 record contains a total of six comparable sales for the Board’s consideration. The Board gives less weight to the appellant’s comparables #1 and #3 and the board of review’s comparable #2, due to substantial differences from the subject in design, basement finish, dwelling size, and/or lot size. The Board gives less weight to the appellant’s comparable #2 which sold less proximate in time to the January 1, 2020 assessment than other comparables in this record. Moreover, the appellant’s comparable #2 is a much newer home than the subject dwelling.

The Board finds the best evidence of market value to be the board of review’s comparables #1 and #3, which are relatively similar to the subject in dwelling size, location, and some features. However, these comparables are smaller homes than the subject dwelling and have smaller lots and less finished basement area than the subject, and the board of review’s comparable #3 is a much older home than the subject dwelling, suggesting that upward adjustments to these comparables would be needed to make them more similar to the subject. These most similar comparables sold in February and June 2020 for prices ranging of \$675,000 and \$687,000 or \$287.97 and \$292.22 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$737,485 or \$286.40 per square foot of living area, including land, which is above the best comparable sales in terms of total market value but is below the best comparables on a price per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, such as the subject’s larger dwelling size, larger lot size, larger finished basement area, and age, the Board finds the subject’s assessment is supported 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 18, 2022



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

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