



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

APPELLANT: Anne Burkhart
DOCKET NO.: 21-06524.001-R-1
PARCEL NO.: 09-01-121-009

The parties of record before the Property Tax Appeal Board are Anne Burkhart, the appellant, by attorney Dennis D. Koonce, Attorney at Law 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 **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: \$87,510
IMPR.: \$111,390
TOTAL: \$198,900

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2021 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 frame and brick exterior construction with 2,178 square feet of living area.¹ The dwelling was constructed in 1951. Features of the home include a basement, central air conditioning, one fireplace, and a 400 square foot garage.² The property has an approximately 8,828 square foot site³ and is located in Hinsdale, Downers Grove Township, Lake County.

¹ The parties differ regarding the subject's age and dwelling size. The Board finds the best evidence of the dwelling size was found in the Sketch/Area Table Addendum presented by the board of review.

² Property characteristics not disclosed by the appellant were gleaned from the evidence presented by the board of review, which was unrefuted by the appellant in written rebuttal.

³ The parties differ as to the subject's site size. The Board finds the best evidence of the subject's parcel size is the property record card which disclosed the subject's lot size measured 50' x 186.55' or 8,828 square feet (rounded).

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased on August 5, 2020 for a price of \$460,000. The appellant completed Section IV – Recent Sale Data of the appeal petition disclosing the sale was not between related parties, the property was sold by owner and was not advertised for sale, and the sale was not due to foreclosure or by contract for deed. In support of the sale, the appellant submitted a copy of the settlement statement. 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 \$198,900. The subject's assessment reflects a market value of \$598,195 or \$274.65 per square foot of living area, land included, when using the 2021 three year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue and based on 2,178 square feet of living area.

The board of review presented a copy of the PTAX-203, Illinois Real Estate Transfer Declaration for the subject's 2020 sale. The board of review noted that the PTAX-203 stated the subject was not advertised for sale, the appellant's appeal form indicated the property was not advertised for sale, the appellant provided no proof that the subject's sale was an arm's-length transaction, and the closing statement supplied by the appellant was unsigned.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located in the subject's assessment neighborhood and within 0.74 of a mile from the subject. The parcels range in size from 7,396 to 8,939 square feet of land area. The comparables are improved with 2-story homes of brick, frame, or brick and frame exterior construction ranging in size from 2,256 to 2,505 square feet of living area. Each home has a partially finished basement, central air conditioning, two fireplaces, and a garage ranging in size from 440 to 638 square feet of building area. The comparables sold from March 2019 to April 2021 for prices ranging from \$700,000 to \$855,000 or from \$279.44 to \$378.99 per square foot of living area, land included. 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 Board gives little weight to the subject's sale in August 2020 as it does not appear to be an arm's length transaction. Both parties disclosed that the property was not advertised for sale and the settlement statement submitted by the appellant depicts that no realtor commissions were paid, which would indicate that the sale lacked elements of an arm's-length transaction.

The Board finds the best evidence of market value in the record to be the three comparable sales submitted by the board of review. The Board gives less weight to board of review comparable #3

which sold in March 2019, less proximate in time to the subject's January 1, 2022 assessment date at issue than other sales in this record and less likely to reflect market conditions at the time of the subject's lien date.

The Board finds the best evidence of market value to be board of review comparables #1 and #2 which are similar to the subject location, design, and dwelling size with varying degrees of similarity in age and features. These two properties also sold proximate in time to the subject's assessment date at issue. However, each comparable is reported to have basement finish, unlike the subject, each comparable has two fireplaces in contrast to the subject's one fireplace, and board of review comparable #1 is an older home while board of review comparable #2 is a newer home when compared to the subject. Various adjustments would be necessary for these aforementioned differences to make the two comparables more equivalent to the subject. Nevertheless these two properties sold for prices of \$700,000 and \$855,000 or for \$279.44 and \$378.99 per square foot of living area, land included. The subject's assessment reflects a market value of \$598,195 or \$274.65 per square foot of living area, land included, which falls below the two best comparable sales in this record on both an overall market value basis and on a price-per-square-foot basis. Based on this record and after considering adjustments to the two best comparables for differences when compared to the subject, the Board finds 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: March 26, 2024



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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