



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

APPELLANT: James & Angela Hafertepe
DOCKET NO.: 21-06939.001-R-1
PARCEL NO.: 01-18-105-016

The parties of record before the Property Tax Appeal Board are James & Angela Hafertepe, the appellants; 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: \$49,480
IMPR.: \$150,520
TOTAL: \$200,000

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 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 two-story part one-story dwelling of brick exterior construction with 4,621 square feet of living area. The dwelling was constructed in 1996. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a four-car garage containing 1,200 square feet of building area. The subject property also has a two-stall barn. The property has a two acre site and is located in Wayne, Wayne Township, DuPage County.

James Hafertepe, the appellant appeared for a hearing before the Property Tax Appeal Board contending overvaluation for both the land and building as the basis of the appeal.¹ In support of

¹ The appellants are requesting a total assessment of \$200,000 and did not submit any evidence for a land reduction. Based on the comparables submitted by the appellants from their neighborhood even though four of the comparables are located in Kane County the range per acre based on the land assessments are from \$17,880 to 26,050 per acre

this argument the appellant submitted photographs of subject and comparables, Multiple Listing Service (MLS) sheets, correspondence labeled Declaration of Katie Podl Fish, Real Estate Broker at Keller Williams INSPIRE (Keller Williams) dated December 6, 2019, pertaining to value of the subject property, and a grid analysis on eight comparable sales. The comparables are located within .09 of a mile from the subject property. The comparables have sites ranging in size from 1.86 to 5 acres of land area. The comparables are improved with two 1-story dwellings; two 1.5-story part one-story dwellings; one 2-story dwelling and three 2-story part one-story dwellings of brick; stucco; brick and cedar; stone and other; or cedar and stone exterior construction ranging in size from 2,062 to 8,712 square feet of living area.² The comparables were built from 1940 to 2000.³ Each comparable has a basement with seven comparables having finished area, central air conditioning, one to five fireplaces and a 2-car to a 4.5-car garage ranging in size from 494 to 1,429 square feet of building area. Comparables #1, has a stable and an indoor swimming pool and comparable #4 has a stable and an inground swimming pool. Comparable #6 has an inground swimming pool. Comparable #8 has a shed. These comparables sold from July 2018 to February 2021 for prices ranging from \$490,000 to \$950,000 or from \$109.04 to \$242.48⁴ per square foot of living area, land included.

Hafertepe explained that half of his neighborhood is in Kane County as defined in the map submitted as evidence.

Based on the evidence, the appellants requested that the subject's total assessment be reduced to \$200,000 for an approximate market value of \$600,000 per the statutory level of assessments of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$216,490. The subject's assessment reflects a market value of \$647,592 or \$140.14 per square foot of living area, land included, when using the 2021 three year average median level of assessment for DuPage County of 33.43% as determined by the Illinois Department of Revenue. Representing the board of review was Board Member, Don Whistler.

Whistler called his witness, Brian Dixon. Wayne Township Deputy Assessor.

In support of its contention of the correct assessment the board of review submitted PTAX-203-Illinois Real Estate Transfer Declaration and property record cards for both parties' comparables; a copy of the property record card for the subject; a grid analysis for the appellants' comparables, and a grid analysis on nine comparable sales with six comparables located from .17 of a mile to

with the subject at \$24,470 per acre and falls within the range. This argument will no longer be addressed for a land reduction.

² The amount of living area listed is from the evidence provided by the board of review through the township assessor. This is above grade living area only and does not include finished basements. The amount of living area listed in the appellants' grid analysis is based on the living area per the MLS listing sheets which also includes finished basement area. The dwelling size range the appellants reported is from 3,873 to 9,000 square feet of living area. The board of review also submitted copies of property record cards with a schematic diagram to verify the square footage.

³ Appellants' comparable #8 actual age is 1940 but based on MLS sheet has been updated with modern amenities.

⁴ The sale price per square foot reported was \$99.44 to \$127.53 which was based on an incorrect square footage.

2.55 miles to the subject property. The distance for three comparables to the subject property was not disclosed. Dixon testified that the comparables have sites ranging from .92 of an acre to 4.14 acres of land area. The comparables are improved with three 2-story dwellings and six 2-story part one-story dwellings of brick, frame or other exterior construction ranging in size from 3,527 to 5,011 square feet of living area. The comparables were built from 1987 to 2006. Each comparable has a basement with five comparables having finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 788 to 1,280 square feet of building area. Comparables #7, #8 and #9 each have an inground swimming pool. The comparables #1 and #2 each have a stable and comparable #6 has a stable and an inground swimming pool. Comparable #4 has a workshop building. These comparables sold from September 2020 to May 2021 for prices ranging from \$633,000 to \$1,019,500 or from \$139.74 to \$204.14 per square foot of living area, land included. Based on the evidence, the board of review requests that the subject's assessment be confirmed.

Hafertepe objected to the board of review submitting new evidence to the Property Tax Appeal Board that was not included in the submission for the board of review hearing. The Administrative Law Judge took the objection under advisement.

In written rebuttal, the appellants argue that the board of review used comparable sales after 2020 when their website states that sales must be from the three previous years. The appellant indicated that eight out of nine comparable sales the board of review submitted are not in the appellants' neighborhood and many are located over 2 miles away from the subject property.

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.

As an initial matter, the Property Tax Appeal Board overrules the appellants objection concerning the board of review's evidence. Section 1910.50(a) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(a)) states:

All proceedings before the Property Tax Appeal Board shall be considered de novo meaning the Board will consider only the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review or to any submissions not timely filed or not specifically made a part of the record. The Board shall not be limited to the evidence presented to the board of review of the county. A party participating in the hearing before the Property Tax Appeal Board is entitled to introduce evidence that is otherwise proper and admissible without regard to whether that evidence has previously been introduced at a hearing before the board of review of the county. Each appeal shall be limited to the grounds listed in the petition filed with the Board. (Section 16-180 of the Code).

The Board finds that pursuant to this rule, the board of review is not limited to the evidence provided at the board of review hearing and can submit new evidence to the Property Tax Appeal Board. Therefore, the Board overrules the appellants objection and accepts the board of review's evidence.

The Property Tax Appeal Board gives no weight to the letter labeled as Declaration of Katie Podl Fish, Real Estate Broker, submitted by the appellants. Katie Podl Fish was not present to provide testimony or answer questions pertaining to the information pertaining to the value of the subject property contained in the letter.

The parties submitted 17 comparable sales for the Board's consideration. The Board gave less weight to the appellants' comparable #1, #2, #3, #5, #6 and #7 based on their differences in dwelling size and/or design when compared to the subject. The Board gave less weight to the board of review comparables based on location being over 1 mile away and/or lack of finished basement.

The Board finds the best evidence of market value to be appellant's comparable sales #4 and #8. These comparables are in close proximity to the subject and most similar to the subject in dwelling size, and some features. These most similar comparables sold for prices of \$650,000 and \$565,000 or \$127.53 and \$122.56 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$647,592 or \$140.14 per square foot of living area, including land, which is above the best comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is not supported. Based on this evidence 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: January 16, 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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