



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

APPELLANT: Erik & Rebecca Haass
DOCKET NO.: 22-03511.001-R-1
PARCEL NO.: 09-12-407-013

The parties of record before the Property Tax Appeal Board are Erik & Rebecca Haass, the appellants, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. in Chicago; 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: \$215,020
IMPR.: \$98,460
TOTAL: \$313,480

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 2022 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 dwelling of brick exterior construction with 3,239 square feet of living area. The dwelling was constructed in 1938. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a garage containing 506 square feet of building area.¹ The property has a 19,263 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellants' appeal is based on overvaluation. In support of this argument the appellants submitted evidence disclosing the subject property was purchased on July 10, 2019 for a price of \$930,000. The appellants reported that the seller was Susan Decker, the parties to the transaction were not related, and the property was sold by the owner through a Realtor with Baird and

¹ Additional details not reported by the appellants were drawn from the subject's property record card submitted by the board of review.

Warner Residential Sales. The appellants also indicated the property was advertised for sale through the Multiple Listing Service for a period of three months. In further support of the appeal, the appellants submitted a copy of the settlement statement which lists the sale price of \$930,000, a settlement date of July 10, 2019, and depicts commissions being distributed to @Properties and Baird and Warner Residential Sales. Based on this evidence, the appellants 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 \$313,480. The subject's assessment reflects a market value of \$940,534 or \$290.38 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within .67 of a mile of the subject, one of which is in the subject's assessment neighborhood. The comparables consist of two-story dwellings of frame or brick exterior construction ranging in size from 3,101 to 3,804 square feet of living area. The dwellings were built from 1922 to 1951. Each dwelling has central air conditioning, one or two fireplaces, a basement with finished area, and a garage ranging in size from 399 to 725 square feet of building area. The parcels range in size from 10,199 to 28,150 square feet of land area. The comparables sold from September 2019 to May 2022 for prices ranging from \$999,000 to \$1,600,000 or from \$289.17 to \$423.95 per square foot of living area, including land. The board of review also submitted a memorandum noting that the subject's assessment was adjusted in 2021 to the 2019 sale price and a factor of 1.0115 was applied in 2022. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of four comparable sales and evidence of the subject's July 2019 sale to support their respective positions before the Property Tax Appeal Board. The Board gives little weight to the purchase price information as the date of sale is less proximate to the January 1, 2022 assessment date at issue than other sales in the record. The Board also gives reduced weight to board of review comparables #1 and #3, which sold less proximate to the assessment date at issue.

² Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code §1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2022.

The Board finds the best evidence of market value to be board of review comparables 2 and #4, which sold more proximate to the assessment date at issue and are similar to the subject in dwelling size, location, and features. These most similar comparables sold for prices of \$999,000 to \$1,125,000 or for \$309.58 to \$322.15 per square foot of living area, including land. The subject's assessment reflects a market value of \$708,100 or \$234.16 per square foot of living area, including land, which is below the best comparable sales in this record. Based on this evidence and after considering adjustments to the 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:

April 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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