



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

APPELLANT: Joshua Brandsma
DOCKET NO.: 22-03634.001-R-1
PARCEL NO.: 09-02-414-007

The parties of record before the Property Tax Appeal Board are Joshua Brandsma, 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 **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: \$146,310
IMPR.: \$580,800
TOTAL: \$727,110

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 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 3-story dwelling of frame exterior construction with 4,564 square feet of living area. The dwelling was constructed in 2018. Features of the home include a basement with finished area,¹ central air conditioning, two fireplaces, and a 664 square foot garage. The property has a 14,629 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located from 0.17 of a mile to 1.19 miles from the subject. The parcels range in size from 9,616 to 20,206 square feet of land area

¹ The parties differ regarding the subject's features and amenities. The Board finds the best evidence of the subject's features and amenities is found in its property record card presented by the board of review, which were not refuted in the appellant's written rebuttal.

and are improved with 3-story homes of frame or brick exterior construction ranging in size from 4,117 to 4,775 square feet of living area. The dwellings were built from 2012 to 2015. Each home has a basement, one or three fireplaces, and a garage ranging in size from 484 to 621 square feet of building area. Comparable #3 has finished basement area and central air conditioning.² The comparables sold from April 2021 to January 2022 for prices ranging from \$1,475,000 to \$2,035,000 or from \$351.02 to \$426.18 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 \$727,110. The subject's assessment reflects a market value of \$2,181,548 or \$477.99 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.³

In support of its contention of the correct assessment the board of review submitted information on four comparable sales, together with a map depicting the locations of both parties' comparables in relation to the subject. Comparable #3 is the same property as the appellant's comparable #3. The parcels range in size from 10,725 to 13,613 square feet of land area and are improved with 2-story or 3-story homes of frame exterior construction ranging in size from 4,175 to 4,971 square feet of living area. The dwellings were built in 2012 or 2022. Each home has a basement with finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 420 to 609 square feet of building area. Comparable #1 has an elevator. The comparables sold from June 2021 to June 2022 for prices ranging from \$2,035,000 to \$2,849,000 or from \$426.18 to \$581.80 per square foot of living area, including land.

The board of review submitted notes asserting the appellant's comparable #1 has a reduced assessment due to its proximity to Route 83 and the appellant's comparable #2 has a reduced assessment due to its proximity to Chicago Avenue.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the board of review's comparables #1, #2, and #4 differ from the subject in design and/or year built.

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 parties differ regarding the features and amenities of comparable #3 which is common to both parties. The Board finds the best evidence of this property's features and amenities is found in its property record card presented by the board of review, which was not refuted in the appellant's written rebuttal.

³ Sec. 1910.50(c)(1) of the Board's procedural rules 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). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

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 seven comparable sales, with one common sale, for the Board's consideration. As an initial matter, the Board finds the board of review asserted the appellant's comparables #1 and #2 have reduced assessments due to their proximity to Route 83 or Chicago Avenue.

The Board gives less weight to the appellant's comparable #1, which sold for considerably less than the other comparables in this record, indicating this sale is an outlier, which may be in part due to a location near Route 83. The Board gives less weight to the appellant's comparable #4, due to its location more than one mile from the subject, and to the board of review's comparable #1, which is a 2-story home compared to the 3-story subject home.

The Board finds the best evidence of market value to be the appellant's comparable #2, the appellant's comparable #3/board of review's comparable #3, and the board of review's comparables #2 and #4, which are relatively similar to the subject in design, dwelling size, age, location, and features, although two comparables are new construction unlike the subject and one comparable lacks finished basement area and central air conditioning, which are features of the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$1,675,000 to \$2,849,000 or from \$406.85 to \$573.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$2,181,548 or \$477.99 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from 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

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