



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

APPELLANT: David Hulseberg
DOCKET NO.: 23-05005.001-R-1
PARCEL NO.: 05-16-343-010

The parties of record before the Property Tax Appeal Board are David Hulseberg, the appellant; 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: \$57,480
IMPR.: \$178,520
TOTAL: \$236,000

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 2023 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

The parties appeared before the Property Tax Appeal Board on June 10, 2025 for a hearing at the DuPage Center in Wheaton pursuant to prior written notice dated April 10, 2025. Appearing was the appellant David Hulseberg, and on behalf of the DuPage County Board of Review was Donald Whistler, Member, along with the board of review's witness, Tom Beno, Residential Deputy Assessor for Milton Township.

Findings of Fact

The subject property consists of a 3-story condominium unit of masonry exterior construction with 2,553 square feet of living area. The dwelling was built in 2009. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 2-car garage.¹ The property has a 1,200 square foot site and is located in Wheaton, Milton Township, DuPage County.

¹ The Board finds the best description of the subject property was found in Section III of the appeal petition and the grid analysis submitted by the appellant.

The appellant's appeal is based on both overvaluation and assessment inequity. The subject's land assessment was not challenged.

In support of both the overvaluation and inequity arguments, the appellant submitted information on three comparable sales located in the same association as the subject property. The comparables each have 1,200 square foot sites and are improved with 3-story condominium units of masonry exterior construction each with 2,781 square feet of living area that were built in 2008. Each comparable has a basement with finished area, central air conditioning, one fireplace, a 2-car garage and an elevator. The comparables sold from April 2021 to February 2022 for prices ranging from \$535,000 to \$665,000 or from \$192.38 to \$239.12 per square foot of living area, land included. The comparables each have improvement assessments of \$160,580 or \$57.74 per square foot of living area.

Mr. Halseberg testified he purchased his unit in October 2021 for \$649,900 and that the subject is the only unit in the subject's association that does not have an elevator. The appellant testified each of his comparables has an elevator which he contended is a superior amenity relative to the subject property. The appellant submitted a cost estimate dated September 2021 which indicated the cost to install an elevator totaled \$36,000 at that time. Mr. Halseberg testified the improvement assessments of his comparable properties are all lower than the improvement assessment of the subject property despite having larger square footage and an elevator amenity.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$224,730. The requested assessment reflects a total market value of \$674,257 or \$264.10 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%. The request would lower the subject's improvement assessment to \$167,250 or \$65.51 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$241,100. The subject's assessment reflects a market value of \$725,331 or \$284.11 per square foot of living area, including land, when applying the 2023 three-year average medial level of assessment for DuPage County of 33.24% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$183,620 or \$71.92 per square foot of living area.

In support of its contention of the correct assessment on both market value and equity grounds, the board of review submitted information on three comparable sales located in the same assessment neighborhood code as the subject property. The comparables have sites each with 1,200 square feet of land area and are improved with 3-story condominium units of masonry exterior construction ranging in size from 2,502 to 2,616 square feet of living area. The dwellings were built from 2008 to 2015. Each comparable has a basement with finished area, central air conditioning, one or three fireplaces and an elevator. Comparables #1 and #3 have a 1-car garage and comparable #2 has a 418 square foot garage. The comparables sold from August 2021 to March 2023 for prices ranging from \$721,000 to \$910,000 or from \$288.17 to \$357.28 per square foot of living area, land included. The comparables have improvement assessments ranging from \$203,000 to \$217,600 or from \$81.14 to \$83.18 per square foot of living area.

Mr. Beno testified the board of review comparable properties are more similar to the subject in dwelling size, have fewer bathrooms than the subject and acknowledged that comparables with elevators sold “a lot higher.” Mr. Beno further testified the subject’s improvement assessment per square foot falls below the improvement assessment per square foot of each of the board of review’s comparables, concluding the subject’s lack of an elevator is taken into consideration in its improvement assessment.

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

In written rebuttal and oral testimony, Mr. Halseberg argued board of review comparable #2 is not comparable to the subject due to its fee simple ownership interest as compared to the subject’s condominium ownership interest. Mr. Halseberg testified the fee simple units own land and building while the condominium units have ownership of the improvements only and a shared interest in the land.² Without evidence, Mr. Halseberg speculated the fee simple condominiums sell for higher market values. With respect to board of review comparable #1, the appellant testified this property’s living area is incorrect when compared to a 2019 Multiple Listing Service (MLS) information sheet. Finally, Mr. Halseberg reiterated that all of the board of review comparables include an elevator amenity unlike the subject.

Mr. Beno addressed the appellant’s dwelling size discrepancy for board of review comparable #1, testifying that living area reported in an MLS sheet often includes basement area of a property. Responding to a question regarding a basement improvement at the subject property, Mr. Halseberg testified he removed a basement kitchen and replaced it with a bathroom after purchasing the unit in October 2021.

Conclusion of Law

The appellant contends, in part, 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted six comparable sales for the Board’s consideration. The Board gives less weight to appellant comparable #1 and board of review comparable #1 which appear to be outliers based on their sale price per square foot relative to other properties in the record. The Board gives less weight to board of review comparable #2 which has a fee simple ownership interest in contrast to the condominium ownership interest of the subject and other comparables in the record.

² Mr. Halseberg indicated that he is the board president of the condominium association and has intimate knowledge as to which units are condo ownership and which are fee simple. He testified that only board of review comparable #2 has a fee simple ownership interest.

The Board finds the best evidence of market value to be appellant comparables #2 and #3 along with board of review comparable #3 which are more similar to the subject in location, age, design and most features. However, each of these properties has an elevator amenity which the subject property lacks, suggesting a downward adjustment is needed to account for this difference from the subject. These best comparables sold from April 2021 to February 2022 for prices ranging from \$645,000 to \$721,000 or from \$231.93 to \$288.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$725,331 or \$284.11 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record on an overall market value basis and within the range on a per square foot basis. However, after considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment, based on overvaluation is justified.

The appellant also contends assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). After considering the reduction to the subject's assessment based on overvaluation, the Board finds a further reduction in the subject's assessment based on equity 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

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: July 15, 2025

Clerk of the Property Tax Appeal Board

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

David Hulseberg
311 E. Liberty Drive
Wheaton, IL 60187

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187