



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

APPELLANT: Matthew Halkyard
DOCKET NO.: 23-05206.001-R-1
PARCEL NO.: 05-10-313-031

The parties of record before the Property Tax Appeal Board are Matthew Halkyard, 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: \$42,540
IMPR.: \$354,715
TOTAL: \$397,255

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, Matthew Halkyard, and on behalf of the DuPage County Board of Review was Donald Whistler, Member, along with the board of review's witness, Luke Wiesbrock, Residential Deputy Assessor for Milton Township.

Findings of Fact

The subject property consists of a 2-story dwelling of frame exterior construction with 5,691 square feet of living area. The dwelling was constructed in 2003. Features of the home include an unfinished basement, 3-full and 2-half bathrooms, central air conditioning, one fireplace, a screen porch amenity and a 2-car garage. The property has a 17,761 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on September 16, 2020 for a price of \$725,000. The appellant completed Section IV – Recent Sale Data disclosing the transaction was not between family members or related corporations, that the subject was sold with help from a Realtor and was advertised in the Multiple Listing Service (MLS) for a period of approximately 714 days. The settlement statement submitted by the appellant reported commissions were paid to real estate agents.

Mr. Halkyard testified the subject property is a 20-year-old home with original kitchen and bathroom fixtures and an unfinished basement. The appellant submitted interior and exterior photographs of the subject property in support of the subject's condition. Mr. Halkyard testified that Mr. Wiesbrock agreed with the sale price of the subject property for the 2021 assessment year and in 2022 the total assessment was increased by the equalization factor. In 2023 the subject property's total assessment increased 70% over the prior tax year. Mr. Halkyard testified he is aware that market values have increased, however, "the math doesn't make any sense" and "there is a reason why I was able to purchase the home for \$725,000."

Based on this evidence, the appellant requested the subject's assessment be reduced to \$333,333 which reflects a market value of \$1,000,099 or \$175.73 per square foot of living area, land included when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$426,800 which reflects a market value of \$1,283,995 or \$225.62 per square foot of living area, land included, when using the 2023 three-year average median level of assessment for DuPage County of 33.24% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence and testimony, Mr. Wiesbrock testified the subject's market value per square foot of \$225.62 falls below the per square foot sale prices of the board of review's comparable sales which indicates the subject's unfinished basement is reflected in its assessment.

In support of its contention of the correct assessment the board of review submitted a grid analysis and property record cards with information on five comparables located within 0.14 of a mile from the subject property. The comparables have sites that range in size from 17,642 to 23,981 square feet of land area and are improved with 2-story dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 4,876 to 5,911 square feet of living area. The homes were built from 2003 to 2009. Each comparable has a basement with finished area, from 4 to 6-full bathrooms and from 1 to 3-half bathrooms. Each dwelling has central air conditioning, two or three fireplaces and one or two garages ranging in size from 252 to 941 square feet of building area.¹ Four comparables have an enclosed porch amenity. The properties sold from April 2022 to December 2023 for prices ranging from \$1,199,900 to \$1,525,000 or from \$246.08 to \$276.01 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

¹ The property record card for board of review comparable #3 disclosed this dwelling has a 1-car garage with 252 square feet of area and a 2-car garage with 475 square feet of area.

In written rebuttal, the appellant submitted interior photographs of board of review comparable #4 which depict updated kitchen, bathrooms and a basement finished with a kitchen, bathroom and two other rooms.² At hearing, Mr. Halkyard asked Mr. Wiesbrock to explain how the assessment for the subject property was developed. Mr. Wiesbrock testified the assessor's office utilizes a computer assisted mass appraisal program which takes into consideration all of a property's characteristics and generates a value based on costs to construct. After this value is determined, the assessor then looks at market sales in an area to determine if the cost figures are reflective of market sales and adjust the cost values either up or down based on market sale prices.

Under questioning, Mr. Halkyard testified the subject property had been painted and the deck had been replaced since the September 2020 purchase. Mr. Halkyard asked Mr. Wiesbrock to explain the subject's 70% increase compared to market value increases in DuPage County of approximately 11% and 8% in 2022 and 2023, respectively. Mr. Wiesbrock responded the subject's 2020 sale price was not relevant in 2023 because it was a new quadrennial assessment year which is why the subject's assessment increased 70%.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted evidence demonstrating the subject property sold in an arm's length transaction in September 2020 for a price of \$725,000 while the board of review submitted five comparables sales for the Board's consideration.

The Board gives less weight to the subject's sale price which occurred more than two years prior to the January 1, 2023 assessment date at issue. The Board gives less weight to board of review comparable #4, which, based on photographic evidence submitted by the appellant, has updated kitchen and bathrooms. The Board gives less weight to board of review comparable #5 which has a larger site size when compared to the subject's site size.

The Board finds the best evidence of market value in the record to be board of review comparables #1, #2 and #3 which sold proximate to the assessment date at issue in this appeal and are overall similar to the subject in location, age and design. However, each of these best comparables is smaller in dwelling size relative to the subject suggesting an upward adjustment is needed for this difference from the subject. Furthermore, each of these best comparables has a finished basement, larger garage capacity and a greater number of full bathrooms suggesting downward adjustments are needed for these differences from the subject. The comparables sold

² The appellant submitted photographs of the properties located at 1401 and 1527 E. Prairie although the Board finds neither party submitted these properties as comparable sales.

for prices ranging from \$1,199,900 to \$1,369,000 or from \$246.08 to \$276.01 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,283,995 or \$225.62 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record on an overall market value basis and below the range on a per square foot basis. However, after considering adjustments to the best comparables in the record, for differences from the subject, the Board finds the subject's assessment is excessive and 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

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

Matthew Halkyard
1601 E Prairie
Wheaton, IL 60187

COUNTY

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