



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

APPELLANT: Kurt & Launa Reidenbach
DOCKET NO.: 23-05209.001-R-1
PARCEL NO.: 05-20-215-018

The parties of record before the Property Tax Appeal Board are Kurt & Launa Reidenbach, 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 **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: \$37,940
IMPR.: \$145,010
TOTAL: \$182,950

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 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 appellant Kurt Reidenbach, 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 1.5-story dwelling of frame exterior construction with 2,818 square feet of living area. The dwelling was constructed in 1985 and is approximately 29 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 572 square foot garage. The property has an approximately 11,144 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellants contend assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with 1.5-story dwellings of frame exterior construction ranging in size from 1,405 to 3,438 square feet of living area. The homes range in age from 61 to 75 years old. Three comparables have a basement with finished area and one comparable has no basement foundation. Each dwelling has central air conditioning and a garage ranging in size from 336 to 713 square feet of building area. Three homes each have one fireplace. The comparables have improvement assessments that range from \$50,420 to \$154,340 or from \$31.28 to \$48.88 per square foot of living area.

Mr. Reidenbach testified he has appealed the assessment of the subject property since 2012 and received favorable rulings from 2015 through 2020. Mr. Reidenbach testified his assessment “spiked” again in 2023 while neighboring properties only received an increase reflecting the equalization factor. Mr. Reidenbach attested the assessor changes the comparables that are acceptable and told him the subject’s assessment “has to be uniform” within a prescribed range of per square foot of building area. Mr. Reidenbach testified the subject’s unfinished basement is prone to flooding and the yard is irregularly shaped which limits its functionality.

Based on this evidence, the appellants requested the subject’s improvement assessment be reduced to \$129,779 or \$46.05 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 \$182,950. The subject has an improvement assessment of \$145,010 or \$51.46 per square foot of living area.

In response to the appellants’ evidence Mr. Wiesbrock testified appellants’ comparable #1 is located in a floodplain and appellants’ comparable #2 has a high traffic location. To support these locational influences Mr. Wiesbrock directed the parties to three maps submitted in evidence identifying WH-106b as properties located in a floodplain and WH-106c to be properties with a high traffic influence. Mr. Wiesbrock also noted differences in age and dwelling size of the appellants’ comparables relative to the subject property.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with 1.5-story or 2-story dwellings of frame or frame and masonry exterior construction ranging in size from 2,414 to 2,980 square feet of living area. The homes were built from 1985 to 1989. Each comparable has a basement, two of which have finished area. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 396 to 504 square feet of building area. The comparables have improvement assessments ranging from \$129,780 to \$201,550 or from \$52.63 to \$74.32 per square foot of living area. Based on this evidence, the board of review requested the subject’s assessment be confirmed.

In written rebuttal and oral testimony, Mr. Reidenbach critiqued board of review comparables #1 and #2 arguing these two properties have had assessment above the subject for the past 10 years and now the subject’s assessment is higher than these properties without any changes being made

to the subject or comparable properties. As to board of review comparable #3, Mr. Reidenbach testified this home is a historic property located on a dissimilar historic street. Mr. Reidenbach testified that board of review comparables #4 and #5 are neighboring properties that are 2-story in design when compared to the subject's 1.5-story design. Mr. Reidenbach expressed frustration in the assessment process and asserted there is a lack of consistency from the assessing officials.

Conclusion of Law

The appellants contend assessment inequity as the 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). 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 nine equity comparables for the Board's consideration. The Board gives less weight to each of the appellants' comparables which differ from the subject in age, dwelling size, basement finish, foundation type and/or garage size. The Board gives less weight to board of review comparables #2 and #3 which have finished basement area unlike the subject's unfinished basement.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #4 and #5 which are more similar to the subject in location, age, unfinished basement and other features. These best comparables have improvement assessments ranging from \$129,780 to \$200,460 or from \$52.63 to \$69.29 per square foot of living area. The subject's improvement assessment of \$145,010 or \$51.46 per square foot of living area falls within the range established by the best comparables in this record on an overall improvement assessment basis and below the range on a per square foot basis. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

As a final point, the Board gave no weight to the argument raised by the appellants concerning the subject's increased total assessment percentage from 2022 to 2023. The Board finds rising or falling assessments from assessment year to assessment year on a percentage basis do not indicate whether a particular property is inequitably assessed. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments that reflect fair market value, maintain uniformity of assessments and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentages depending on prevailing market conditions and prior year assessments along with the salient characteristics of a given property.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex

Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which, appears to exist on the basis of the evidence in this record.

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

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