



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

APPELLANT: James & Angela Hafertepe
DOCKET NO.: 23-05223.001-R-1
PARCEL NO.: 01-18-105-016

The parties of record before the Property Tax Appeal Board are James & Angela Hafertepe, 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: \$56,080
IMPR.: \$194,980
TOTAL: \$251,060

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 11, 2025 for a hearing at the DuPage Center in Wheaton pursuant to prior written notice dated April 10, 2025. Appearing was appellant James Hafertepe and on behalf of the DuPage County Board of Review was Donald Whistler, Member, along with the board of review's witness, Jacob A. Garcia, Deputy Township Assessor for Wayne Township.

Findings of Fact

The subject property consists of a part 2-story and part 1-story dwelling of brick exterior construction with 4,621 square feet of living area. The dwelling was constructed in 1996 and is approximately 27 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 4-car 1,200 square foot garage. The subject also has a 2-stall barn with 1,024 square feet of area. The property has an approximately 2-acre site and is located in Wayne, Wayne Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted six comparable sales presented in two grid analyses along with listing information and photographs for each of the comparable properties and a 2021 favorable PTAB decision. The comparable sales are located within one block of the subject property. The comparables have sites ranging in size from 1.81 to 4.51 acres of land area¹ and are improved with 1-story or 2-story dwellings of brick, brick and cedar, or frame and stone exterior construction ranging in size from 2,062 to 7,762 square feet of living area. The dwellings were built from 1979 to 1997. Each comparable has a basement, five of which have finished area. Each dwelling has central air conditioning, 1 to 3 fireplaces and a garage ranging in size from 520 to 1,429 square feet of building area. Comparable #1 has an indoor inground swimming pool and stable. The properties sold from June 2020 to June 2023 for prices ranging from \$400,000 to \$895,000 or from \$114.12 to \$242.48 per square foot of living area, land included.

The listing information submitted by the appellants consists of Multiple Listing Service (MLS) sheets, interior and exterior photographs and information from an online real estate website. The MLS sheet for the appellants' comparable #1 is from a 2016 sale which depicts the home to be a "recent rehab." The listing information submitted for appellants' comparable #2 depicts this property "Needs TLC, Re-Habers, Contractors and Builders are welcome."

In both written and oral testimony Mr. Hafertepe asserted the comparable properties submitted by the appellants are more comparable to the subject property due primarily to the fact that they are all located in the same subdivision as the subject. Mr. Hefertepe testified that his subdivision has approximately three blocks with most homes having lot sizes of about two acres. Mr. Hafertepe testified he received a 2021 favorable ruling from this Board, issued in January 2024. He further testified that based on the PTAB's decision, his evidence was superior to the board of review's evidence due to the fact his comparable properties are located closer to the subject property. Mr. Hafertepe testified the board of review's comparable sales submitted for this 2023 appeal utilized the same criteria as was applied for the appellants' 2021 appeal, specifically where the board of review comparables are located in a different subdivision, more than one mile from the subject property and/or are less similar to the subject in other property characteristics than the comparables submitted by the appellants.

Based on this evidence, the appellants requested the subject's total assessment be reduced to \$207,467 which reflects a market value of \$622,463 or \$134.70 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 \$251,060. The subject's assessment reflects a market value of \$755,295 or \$163.45 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.

The board of review submitted copies of the PTAX-203 Real Estate Transfer Declarations for both parties' comparable sales which disclosed appellants comparables #1 and #6 were not

¹ Some property characteristics of the appellants' comparables have been corrected with details found in the second grid analysis and/or listing information submitted by the appellants.

advertised on the open market. In response to the appellants' comparables, Mr. Garcia testified appellants comparables #1, #4 and #5 sold in 2020 are too dated for this 2023 appeal.

In support of its contention of the correct assessment the board of review submitted information on nine comparable sales in two grid analyses together with property record cards and PTAX-203 Real Estate Transfer Declarations. The comparables are located from 0.17 of a mile to 2.27 miles from the subject property. The comparables have sites ranging in size from 1.79 to 5.11 acres of land area and are improved with 1.5-story or 2-story dwellings of frame, brick or frame and brick exterior construction ranging in size from 3,825 to 4,895 square feet of living area. The homes range in age from 25 to 36 years old. Each comparable has a basement, five of which have finished area.² Each dwelling has central air conditioning, from 1 to 4 fireplaces and a garage ranging in size from 864 to 12,087 square feet of building area. Comparables #1 and #2 each have an inground swimming pool while comparables #2 and #3 each have a stable. The properties sold from April 2021 to December 2022 for prices ranging from \$650,000 to \$950,000 or from \$149.44 to \$214.59 per square foot of living area, land included.

Mr. Whistler introduced his witness Jacob Garcia, Deputy Assessor for Wayne Township. Mr. Garcia testified he is a Certified Illinois Assessing Official and has been working for the Wayne Township Assessor's Office for "a few years."

Mr. Garcia testified he agrees with the appellants that the subject neighborhood is unique and the homes are not cookie cutter in design. As a result of the non-homogeneous dwellings and limited number of homes in the subject's subdivision Mr. Garcia testified the Wayne Township Assessor's Office expanded their search for comparable sales outside of the subject's immediate subdivision in order to include properties more similar to the subject in age, design, dwelling size and other amenities. Mr. Garcia testified the market values for homes in Wayne Township has increased substantially since 2020.

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

In response to the board of review's testimony, Mr. Hafertepe argued the board of review presented no market value evidence to support their statement regarding market value increases in the subject's subdivision from 2020 to 2023.

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.

² Some property characteristics for the board of review's comparables was found in the second grid analysis which reports comparable #3 has a stable and comparable #5 has a basketball court in the basement.

The parties submitted 15 comparable sales for the Board's consideration. The Board gives less weight to appellants comparables #1, #2, #4, #5 and #6 which are less similar to the subject in age, dwelling size, sold in 2020 less proximate to the January 1, 2023 assessment date than other properties in the record or were not exposed on the open market and therefore may not reflect a true market value transaction. The Board gives less weight to board of review comparables #1, #3, #4, #6, #7 and #8 which are least proximate to the subject in location and differ from the subject in site size and/or pool amenity.

The Board finds the best evidence of market value to be appellants comparable #3 along with board of review comparables #2, #5 and #9 which are overall more similar to the subject in location, age, design, dwelling size, site size and other features. These comparables sold from February 2021 to November 2022 for prices ranging from \$490,000 to \$780,000 or from \$126.52 to \$173.33 per square foot of living area, including land. Removing the high and low sales, appellants comparable #3 and board of review comparable #5, results in a tighter value range of \$670,000 and \$745,000 or \$152.20 and \$168.89 per square foot of living area, land included. The subject's assessment reflects a market value of \$755,295 or \$163.45 per square foot of living area, including land, which exceeds the market value of the two best comparables in the record and is bracketed by the two best comparables with the narrowest range contained in the record on a per square foot basis. Given the subject's finished basement, stable and 1,200 square foot garage when compared to the two best comparables with the narrowest range in the record, a somewhat higher overall market value appears to be supported. Therefore, after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not warranted.

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: _____

August 19, 2025



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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