



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

APPELLANT: Heidi Wendland
DOCKET NO.: 23-05284.001-R-1
PARCEL NO.: 09-18-305-017

The parties of record before the Property Tax Appeal Board are Heidi Wendland, the appellant, by attorney George J. Relias, of Relias Law Group, Ltd. in Chicago; 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: \$41,790
IMPR.: \$249,060
TOTAL: \$290,850

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.

Findings of Fact

The parties appeared before the Property Tax Appeal Board for a hearing at the DuPage County Board of Review Office in Wheaton pursuant to a prior written notice. Appearing on behalf of the appellant were attorneys, George J. Relias and Dillon Nicholas and appearing on behalf of the DuPage County Board of Review was board member, Don Whistler along with witness, Mark Hoyert, Deputy Assessor from the Downers Grove Township Assessor's Office.

The subject property consists of a 2-story dwelling of frame and brick exterior construction with 4,747 square feet of living area. The dwelling was constructed in 2008. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 776 square foot garage. The property has a 14,850 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information disclosing the subject was purchased on July 27, 2021 for a price of \$875,000. The appellant completed Section IV – Recent Sale Data disclosing the transaction was not between family members or related corporations, the subject was sold by Pradeep & Suzanne Walia and had been advertised through the Multiple Listing Service (MLS) for a period of approximately 4 months. To document the sale, the appellant submitted copies of the MLS sheet and the Settlement Statement.

At the hearing, Relias stated that the board of review agreed to a value of \$875,000 in 2021 and there was no appeal in 2022. For the 2023 appeal with the Property Tax Appeal Board, Relias stated the board of review rejected an offer of \$895,000 to settle the case.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$306,220. The subject's assessment reflects a market value of \$921,239 or \$194.07 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.

Before presenting their case in chief, Mr. Whistler filed a motion to submit the PTAX-203 Illinois Real Estate Transfer Declaration on the sale of subject property in March 2024 for a price of \$1,110,000. Relias objected to the admissibility as it was not part of the original record. When questioned by the Administrative Law Judge, Whistler stated that this evidence was not part of the original record because it was a recent sale. The Administrative Law Judge reserved ruling on the admissibility of the subject's PTAX-203 form labeled as BOR Exhibit 1 for the record.

The Board finds the record shows by letter dated May 30, 2024 the board of review was notified of the appeal on the subject property and was granted an extension to August 24, 2024 to submit evidence to support its assessment of the subject property. The subject property sold in March 2024 approximately four months before the board of review submitted their evidence on July 17, 2024. The Board hereby sustains the appellant's objection as this evidence was not part of the original record and no new evidence shall be accepted into the record pursuant to Section 1910.67 (k) of the Property Tax Appeal Board Rules. 86. Ill.Admin.Code §1910.67(k)

Whistler introduced his witness Mark Hoyert, Deputy Assessor for Downers Grove Township. In support of its contention of the correct assessment the assessor prepared an analysis on three comparable sales located within .67 of a mile from the subject property. The comparables have sites containing 19,800 square feet of land area that are improved with 2-story dwellings of frame exterior construction ranging in size from 3,122 to 3,652 square feet of living area. The dwellings were built from 2015 to 2023 with basements, one of which has finished area based on their property record cards that were submitted. Each home has central air conditioning, two comparables each have one fireplace and each comparable has a garage ranging in size from 484 to 893 square feet of building area. The comparables sold in September 2020 and April 2023 for

prices ranging from \$825,000 to \$925,000 or from \$230.38 to \$282.51 per square foot of living area, including land.

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

In rebuttal, the appellant's counsel stated although the appeal is based on overvaluation, board of review comparables #1 and #3 support a reduction based on uniformity and that is why an offer of \$395,000 was made to settle this case. In addition, all the board of review comparables are much newer homes and significantly smaller than the subject.

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 Board finds the best evidence of market value to be the purchase of the subject property in July 2021 for a price of \$875,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for about 4 months. In further support of the transaction the appellant submitted a copy of the MLS sheet and the settlement statement. The Board finds the purchase price is below the market value reflected by the assessment. The Board gives little weight to the comparable sales submitted by the board of review due to significant differences in dwelling size and/or age. In addition, one comparable sold in September 2020 which is over two years prior to the assessment date at issue. Based on this record the Board finds the subject property had a market value of \$875,000 as of January 1, 2023. Since market value has been determined the 2023 three year average median level of assessment for DuPage County of 33.24% shall apply. 86 Ill.Admin.Code §1910.50(c)(1).

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: _____

December 23, 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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