



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

APPELLANT: Gary Hjertstedt  
DOCKET NO.: 23-05713.001-R-1  
PARCEL NO.: 06-13-317-011

The parties of record before the Property Tax Appeal Board are Gary Hjertstedt, the appellant, by attorney Ryan Schaefges, of the Law Office of Ryan Schaefges, P.C. in Wheeling; 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:** \$79,740  
**IMPR.:** \$197,390  
**TOTAL:** \$277,130

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 subject property consists of a 2-story dwelling of frame and brick exterior construction with 3,513 square feet of living area. The dwelling was constructed in 2000 and is approximately 23 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 725 square foot 3-car garage. The property has an approximately 16,266 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within two blocks of the subject property. The comparables have sites that range in size from 16,880 to 32,960 square feet of land area and are improved with 2-story dwellings of brick or frame and brick exterior construction ranging in size from 2,720 to 4,047 square feet of living area. The dwellings were built from 1940 to 2012. Two comparables have a basement with finished area and one

comparable has a slab foundation. Each dwelling has central air conditioning, one or two fireplaces and 2-car or a 3-car garage. The properties sold from December 2020 to April 2023 for prices ranging from \$435,000 to \$875,000 or from \$149.38 to \$216.21 per square foot of living area, land included.<sup>1</sup> Based on this evidence, the appellant requested the subject's total assessment be reduced to \$221,060 which reflects a market value of \$663,246 or \$188.80 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 \$277,130. The subject's assessment reflects a market value of \$831,473 or \$236.68 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within 0.29 of a mile from the subject property. Board of review comparable #1 lacks any improvement details and therefore shall not be analyzed further. The comparables have sites that range in size from 11,523 to 19,470 square feet of land area and are improved with 2-story dwellings with a mixture of frame, brick, masonry, stone, aluminum and/or vinyl exterior construction ranging in size from 2,566 to 3,836 square feet of living area. The homes were built from 1987 to 2004. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 484 to 1,020 square feet of building area. The properties sold from October 2021 to September 2023 for prices ranging from \$660,000 to \$1,025,000 or from \$247.63 to \$324.98 per square foot of living area, land included.

The board of review, through the York Township Assessors Office, submitted comments disclosing their comparable #1 was a land only sale where the previous home had been razed for a new construction home. The assessor indicated the subject is located in unincorporated Elmhurst where, over the last 20-30 years, older homes have been replaced with new construction homes. The assessor also critiqued the appellant's comparable #1 arguing the property is not a good comparable as it was built in 1940 and has a slab foundation. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

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<sup>1</sup> The Board finds the best source of the sale price for appellant comparable #1 was its property record card, submitted by the board of review, which disclosed the property sold for \$435,000.

<sup>2</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

The parties submitted seven improved comparable sales for the Board's consideration. The Board gives less weight to appellant comparables #1 and #2 which differ from the subject in age, dwelling size, foundation type and/or sold in 2020 less proximate to the January 1, 2023 assessment date. The Board gives less weight to board of review comparables #2 and #3 which are substantially smaller in dwelling size when compared to the subject.

The Board finds the best evidence of market value to be appellant comparable #3 along with board of review comparables #4 and #5 which sold more proximate to the assessment date at issue and are more similar to the subject in location, age, design, dwelling size and some other features. However, these properties present varying degrees of similarity to the subject in site size and each of these properties has a finished basement in contrast to the subject's unfinished basement, suggesting adjustments are needed to make these properties more equivalent to the subject. These comparables sold from December 2021 to September 2023 for prices ranging from \$875,000 to \$1,025,000 or from \$216.21 to \$324.98 per square foot of living area, including land. The subject's assessment reflects a market value of \$831,473 or \$236.68 per square foot of living area, including land, which falls below 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. 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: \_\_\_\_\_

February 18, 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

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