



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

APPELLANT: Steven & Otilieanne Stroh  
DOCKET NO.: 20-08471.001-R-1  
PARCEL NO.: 08-09-410-009

The parties of record before the Property Tax Appeal Board are Steven & Otilieanne Stroh, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$64,890  
**IMPR.:** \$56,510  
**TOTAL:** \$121,400

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 2020 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 one-story ranch dwelling of brick exterior construction with 2,286 square feet of living area.<sup>1</sup> The dwelling was constructed in 1980. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 529 square foot garage. The property has a 9,729 square foot site and is located in Lisle, Lisle Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on six comparable sales located from .27 to 1.96 miles from the subject property, one of which has the same assessment neighborhood code as the subject. The comparables are improved with one-story dwellings ranging in size from 2,117 to 2,422 square feet of living area. The dwellings were built from 1978 to 1984. The comparables each have an

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<sup>1</sup> The Board finds the best description of the subject property was provided by the board of review.

unfinished basement and a garage with either 462 or 552 square feet of building area. The comparables sold from June 2019 to September 2020 for prices ranging from \$286,000 to \$379,250 or from \$130.53 to \$179.15 per square foot of living area, including land. Based on this evidence, the appellants requested the subject's assessment be reduced to \$120,844, which would reflect a market value of \$362,568 or \$158.60 per square foot of living area, including land, when using 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 \$141,060. The subject's assessment reflects a market value of \$422,335 or \$184.75 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for DuPage County of 33.40% as determined by the Illinois Department of Revenue.

The board of review submitted two separate grid analyses, one that lists the appellants' comparables and one that lists the township assessor's comparables. The appellants' comparables were described as having sites that range in size from 7,700 to 11,784 square feet of land area that are improved with dwellings of frame, brick or frame and brick exterior construction. Five of the appellants' comparables have central air conditioning and each comparable has one fireplace.

In support of its contention of the correct assessment, the board of review, through the township assessor submitted information on three comparable sales located from .13 to 1.62 miles from the subject property, two of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 9,583 to 20,514 square feet of land area. The comparables are improved with ranch dwellings of frame, brick or frame and brick exterior construction ranging in size from 1,904 to 2,130 square feet of living area. The dwellings were built from 1974 to 1984. The comparables each have a basement, two of which have finished area. Two comparables each have central air conditioning. Each comparable has one or two fireplaces and a garage ranging in size from 504 to 575 square feet of building area. The comparables sold from June 2018 to October 2019 for prices ranging from \$389,900 to \$509,500 or from \$200.67 to \$239.20 per square foot of living area, including land. The board of review also submitted a location map depicting the locations of all the comparables presented by the parties in relation to the subject property. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants contended that the board of review comparables are not comparable due to their remote 2018 sales and/or their smaller dwelling sizes. In a rebuttal grid analysis, counsel suggested that the appellants' comparables #1 and #3 are the best comparable sales in the record and contended the subject's assessment should be reduced.

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

The record contains nine suggested comparable sales for the Board's consideration. The Board has given less weight to the appellants' comparable #2, #4, #5 and #6, as well as board of review comparable #3 due to their distant locations from the subject being more than one mile away. The board has given reduced weight to board of review comparables #1 and #2 due to their sale dates occurring in 2018, which are less proximate in time to the lien date at issue than the remaining comparable sales in the record and are thus less likely to be indicative of the subject's market value as of January 1, 2020.

The Board finds the best evidence of market value to be the appellants' comparable sales #1 and #3, which sold proximate in time to the assessment date at issue and are relatively similar to the subject in location, dwelling size, design, age and some features. The comparables sold in October 2019 and August 2019 for prices of \$335,000 and \$379,250 or for \$138.32 and \$179.15 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$422,335 or \$184.75 per square foot of living area, including land, which falls above the two best comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record the Board finds 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

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:

May 16, 2023



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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