



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

APPELLANT: R. Wong & M. Strombeck  
DOCKET NO.: 21-07240.001-R-1  
PARCEL NO.: 08-03-101-022

The parties of record before the Property Tax Appeal Board are R. Wong & M. Strombeck, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the DuPage County Board of Review.<sup>1</sup>

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:** \$68,210  
**IMPR.:** \$81,790  
**TOTAL:** \$150,000

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 2021 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 exterior construction with 2,564 square feet of living area. The dwelling was constructed in 1980. Features of the home include a basement, central air conditioning, one fireplace and a 526 square foot garage. The property has a 12,184 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 five comparable sales located within .38 of a mile from the subject. The comparables are described as 2-story dwellings built from 1979 to 1981 ranging in size from 2,463 to 2,730 square feet of living area. The comparables each have a basement, one of which has finished area. Each comparable has a garage ranging in size from 440 to 464

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<sup>1</sup> The parties agreed to waive the scheduled hearing on this case and have the Board issue a decision based on the evidence in the record.

square feet of building area. The comparables sold from March 2020 to March 2021 for prices ranging from \$380,000 to \$464,000 or from \$144.05 to \$177.37 per square foot of living area, land included. Based on this evidence, the appellants requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$163,730. The subject's assessment reflects a market value of \$489,770 or \$191.02 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for DuPage County of 33.43% as determined by the Illinois Department of Revenue.

In response to the appellants' evidence, the board of review submitted a grid analysis of the appellants' comparables that disclosed comparable #5 has finished basement area which was not reported by the appellants.

In support of its contention of the correct assessment the board of review submitted information prepared by the township assessor on three comparable sales located within .32 of a mile from the subject. The comparables are reported to have sites ranging in size from approximately 11,273 to 12,220 square feet of land area. The comparables are improved with 2-story<sup>2</sup> dwellings of frame exterior construction ranging in size from 2,149 to 2,795 square feet of living area. The dwellings were built from 1979 to 1983 and have basements, two of which have finished area. Each comparable has central air conditioning, one fireplace and a 442 to 729 square foot garage. The comparables sold from August 2019 to May 2021 for prices ranging from \$420,000 to \$536,000 or from \$185.10 to \$195.44 per square foot of living area, land included. The board of review also provided a location map of both parties' comparables 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 board of review comparable #2 has finished basement area and comparable #3 is a remote 2019 sale with a smaller dwelling size when compared to the subject.

### **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 Board finds the parties submitted eight comparables sales to support their respective positions. The Board gives less weight to the appellants' comparables #1 and #5 as well as board of review comparables #2 and #3 due to differences in dwelling size and/or finished basement

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<sup>2</sup> The descriptions of the comparables were based on the photographic evidence supplied by the assessor.

area when compared to the subject. In addition, board of review comparable #3 sold less proximate in time to the January 1, 2021 assessment date.

The Board finds the best evidence of market value to be appellants' comparables #2, #3 and #4 as well as board of review comparable #1 which overall are most similar to the subject in location, age, dwelling size and features. However, board of review comparable #1 has a larger garage than the subject which requires a downward adjustment to make it more equivalent to the subject. These comparables sold from March to October 2020 for prices ranging from \$380,000 to \$497,000 or from \$144.05 to \$185.10 per square foot of living area, including land. The subject's assessment reflects a market value of \$489,770 or \$191.02 per square foot of living area, including land, which falls within the range established by the best comparables sales in this record on overall value but higher than the range on price per square foot. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, 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: November 21, 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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