



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

APPELLANT: Scott Strnad  
DOCKET NO.: 23-05021.001-R-1  
PARCEL NO.: 05-16-106-010

The parties of record before the Property Tax Appeal Board are Scott Strnad, the appellant; 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:** \$47,980  
**IMPR.:** \$228,659  
**TOTAL:** \$276,639

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 masonry exterior construction with 3,155 square feet of living area. The dwelling was constructed in 1925. Features of the home include an unfinished basement, central air conditioning, a fireplace and a detached 462 square foot garage. The property has an 11,744 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellant contends overvaluation and assessment inequity with respect to the subject's improvement as the bases of the appeal. In support of these arguments the appellant submitted information on six comparable properties located within 0.6 of a mile from the subject. The comparables have sites ranging in size from 9,068 to 17,197 square feet of land area that are improved with 1.5-story or 2-story dwellings of wood frame or brick exterior construction ranging in size from 2,508 to 3,527 square feet of living area. The dwellings were built from 1887 to 1963. The comparables have basements, five of which have finished area, central air

conditioning, a fireplace, and a garage ranging in size from 288 to 844 square feet of building area. The comparables sold from November 2019 to July 2023 for prices ranging from \$589,900 to \$850,000 or from \$214.49 to \$263.98 per square foot of living area, including land. The comparables have improvement assessments ranging from \$159,420 to \$233,720 or from \$56.28 to \$72.47 per square foot of living area.

Based on this evidence the appellant requested the subject's assessment be reduced to \$252,361, which reflects a market value of \$757,159 or \$239.99 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%. The appellant requested the subject's improvement assessment be reduced to \$204,381 or \$64.78 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$296,270. The subject's assessment reflects a market value of \$888,899 or \$281.74 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>1</sup> The subject has an improvement assessment of \$248,290 or \$78.70 per square foot of living area.

In response to the appellant's complaint the board of review submitted information on nine comparable properties located within 0.46 of a mile from the subject. The comparables have sites ranging in size from 8,950 to 15,403 square feet of land area that are improved with 2-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 2,320 to 3,304 square feet of living area. The dwellings were built from 1925 to 1985. The comparables have basements, six of which have finished area, one or two fireplaces, and a garage ranging in size from 400 to 696 square feet of building area. Seven comparables have central air conditioning and one comparable has a sports court. The board of review's comparables #6 through #9 sold from August 2021 to August 2023 for prices ranging from \$770,000 to \$875,000 or from \$268.48 to \$377.16 per square foot of living area, including land. The board of review's comparables #1 through #5 have improvement assessments ranging from \$196,820 to \$267,840 or from \$78.13 to \$84.54 per square foot of living area. The board of review included a brief critiquing the appellant's comparables.

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

The appellant submitted rebuttal critiquing the board of review's comparables and listed complaints regarding the assessor. The complaints include the appellant is limited to five comparables and the assessor has access to a full database of properties. The appellant also claims that until the subject is sold, there is no way to truly know its value. The appellant's rebuttal also included information from "Zillow" regarding the board of review's comparables #6, #7 and #8, which the appellant argues demonstrates these properties sold at the height of the post COVID real estate boom.

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<sup>1</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 §1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

### **Conclusion of Law**

The appellant contends in part 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.

The parties submitted a total of 10 suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, #4, #5 and #6, due to their considerably smaller dwelling size, their dissimilar 1.5-story style when compared to the subject or their sale date occurring greater than 20 months prior to the January 1, 2023 assessment date at issue. Likewise, the Board gives less weight to the board of review's comparables #7 and #9, due to their considerably smaller dwelling size or their sale date occurring greater than 16 months prior to the January 1, 2023 assessment date at issue. The Board finds the parties' remaining comparables have varying degrees of similarity to the subject. However, each of the best comparables has finished basement area when compared to the subject. Nevertheless, the best comparables sold from January 2022 to August 2023 for prices of \$800,000 and \$850,000 or from \$263.98 to \$290.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$888,899 or \$281.74 per square foot of living area, including land, which fall above the range established by the best comparable sales in this record on a total market value basis but within the range on a per square foot basis. After considering adjustments to the best comparables for differences when compared to the subject, such as their finished basement area, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Based on this evidence the Board finds a reduction in the subject's assessment is warranted on the grounds of overvaluation.

The taxpayer also contends improvement assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted based on assessment inequity.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3, as well as the board of review's comparables #1 through #4. These comparables have varying degrees of similarity to the subject. However, the appellant's best comparables differ considerably in age when compared to the subject and both have finished basement area, unlike the subject. Two of the board of review's best comparables lack central air conditioning, albeit one has finished basement area, unlike the subject. Nevertheless, the parties' best comparables have improvement assessments ranging from \$181,210 to \$267,840 or from \$56.28 to \$84.54 per square foot of living area. The subject's improvement assessment, after the reduction given due to overvaluation, of \$228,659 or \$72.48 per square foot of living area falls within the range

established by the best comparables in this record. The Board gives less weight to the parties' remaining comparables, due to their significant difference in age and/or size when compared to the subject. In addition, the appellant's comparable #5 is a dissimilar 1.5-story dwelling when compared to the subject. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed, after the reduction given due to overvaluation, and a further reduction in the subject's assessment is not justified on the grounds of assessment inequity.

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 19, 2024



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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