



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

APPELLANT: Maria & Anthony Chereso  
DOCKET NO.: 23-05239.001-R-1 through 23-05239.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Maria & Anthony Chereso, the appellants, by attorney Courtney H. Pastrnak, of Smith Hemmesch Burke & Kaczynski 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 **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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
23-05239.001-R-1	05-09-409-005	35,460	428,390	\$463,850
23-05239.002-R-1	05-09-409-006	35,460	0	\$35,460

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 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 two parcels improved with a 2-story dwelling of masonry exterior construction with 4,532 square feet of living area. The dwelling was constructed in 1940 and is approximately 83 years old. Features of the home include a basement with finished area, central air conditioning, five fireplaces,<sup>1</sup> a 441 square foot attached garage and a 576 square foot heated detached garage with finished area over the detached garage. The parcels have a combined 20,068 square foot site and are located in Wheaton, Milton Township, DuPage County.

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<sup>1</sup> The Board finds the best description of the subject property was found in its property record card and a real estate printout with photographs which depicts the subject has finished area above the detached garage and five fireplaces, documented with photographs and sketch of the subject's floor plan, which was not refuted by the appellants.

The appellants contend assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellants submitted information on five equity comparables located in the same assessment neighborhood code and from 0.10 of a mile to 1.4 miles from the subject. The comparables are improved with 2-story dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 3,098 to 4,798 square feet of living area. The homes range in age from 33 to 121 years old. Four comparables have a basement, three of which have finished area.<sup>2</sup> Each dwelling has central air conditioning and a garage ranging in size from 400 to 704 square feet of building area. Four comparables have one or two fireplaces. Comparable #4 has an inground swimming pool. The comparables have improvement assessments ranging from \$220,400 to \$361,200 or from \$71.14 to \$84.75 per square foot of living area.

The appellants also submitted copies of the property record cards and property information printouts from the Milton Township Assessor's Office for the subject's two parcels and each of the comparable properties. This information reported the appellants' comparables each had recent sales occurring from April 2022 to August 2023 for prices ranging from \$675,000 to \$1,325,000 or from \$217.88 to \$276.16 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$339,356 or \$74.88 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 \$499,310. The subject has an improvement assessment of \$428,390 or \$94.53 per square foot of living area.

The board of review critiqued the appellants' comparables arguing each property differs from the subject in number of bathrooms, smaller living area, smaller or no basement and/or feature an inground swimming pool.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same assessment neighborhood code and from 0.11 to 0.81 of a mile from the subject property. Board of review comparables #3 and #5 are the same properties as the appellants' comparables #3 and #2, respectively. The comparables are improved with 2-story dwellings of masonry exterior construction ranging in size from 3,098 to 3,622 square feet of living area. The homes were built from 1928 to 1991. Each comparable has a basement, three of which have finished area. Each dwelling has central air conditioning, one to three fireplaces and a garage ranging in size from 400 to 696 square feet of building area. The comparables have improvement assessments ranging from \$220,400 to \$330,730 or from \$71.14 to \$91.31 per square foot of living area.

The subject's property record card disclosed the subject sold in November 2022 for a price of \$1,585,000 or \$349.74 per square foot of living area, land included. The property record cards submitted by the board of review depict comparables #2, #3 and #5 each had a recent sale occurring in June or November 2022 for prices ranging from \$675,000 to \$971,000 or from

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<sup>2</sup> Some property details for the appellants' comparables were corrected based on information contained in the property record cards for the comparables, submitted by both parties.

\$217.88 to \$269.20 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written rebuttal, the appellants argued the subject property is assessed significantly higher than the comparable properties, contending the board of review's comparable properties all have per square foot improvement assessments below the subject's per square foot improvement assessment. This, the appellants assert, indicates the subject property is inequitably assessed relative to all of the comparable properties in the record.

The appellants, through counsel, asserted the board of review failed to uniformly assess the subject property, arguing the subject's 2023 "assessment failed to adhere to the principle of uniformity of taxation" and "where assessments of other properties fall below their fair cash value, a taxpayer is entitled to have his or her assessment at the same lower proportional value." Walsh v. Property Tax Appeal Board, 181 ILL.2d 228,234,692 N.E.2d 260, 262 (1998) and People's Gas, Light & Coke Co. v. Stuckart, 286 Ill. 164, 173,121 N.E. 629 (1918) The appellants therefore concluded "they are entitled to an assessment lower than its market value, if other properties within the same taxing body are assessed at lower than their market value."

### **Conclusion of Law**

The appellants contend assessment inequity as the 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight equity comparables for the Board's consideration, as two properties were common to both parties. The Board gives less weight to appellants' comparables #3 and #5 and board of review comparables #1 and #3, including one of the comparable properties. These properties are substantially different in age when compared to the subject and other properties in the record.

The Board finds the best evidence of assessment equity to be appellants' comparables #1, #2 and #4 along with board of review comparables #2, #4 and #5, including one common property. These best comparables are more similar to the subject in age and design. However, each of these properties has a smaller garage capacity, relative to the subject, and four of these properties have a substantially smaller dwelling size, relative to the subject, suggesting upward adjustments are needed to account for this difference with the subject. One of these best comparables lacks a basement and features an inground swimming pool while two comparables lack basement finished area suggesting further adjustments are needed to make these comparables more equivalent to the subject. These comparables have improvement assessments ranging from \$220,400 to \$361,200 or from \$71.14 to \$89.30 per square foot of living area. The subject's improvement assessment of \$428,390 or \$94.53 per square foot of living area falls above the range established by the best comparables in this record. Given the subject's dwelling size,

finished basement and garage capacity when compared to the best comparables in the record, a higher overall improvement assessment appears supported. Therefore, after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The appellants also argued the appellants should be granted an assessment below the market value of the subject property when similar property is also assessed below market value. The record contains recent sales of six of the parties' eight comparables. These comparable sales have a ratio of total assessed value-to-sale price ranging from 30.87% to 42.05% with an average ratio of 36.61%. The subject has a ratio of total assessed value-to-sale price of 31.50% ( $\$499,310/\$1,585,000 = 31.50\%$ ). The subject property and appellant comparables #1 and #4 are assessed at 31.50%, 30.87% and 32.55% of their sale prices, respectively. In other words, these properties have total assessments reflecting a market value below their respective sale prices. Therefore, after analyzing the ratio of total assessed value-to-sale price of the subject and six comparable properties, the Board finds the subject's assessment is below both the statutory level of assessment of 33.33% and five of the comparable sales in this record, indicating the subject property is not over assessed relative to its sale price or the other comparable sales in the record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which, appears to exist on the basis of the evidence in this record.

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 25, 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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