



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

APPELLANT: Robert A. & Wendy L. Clark  
DOCKET NO.: 23-05682.001-R-1  
PARCEL NO.: 05-20-310-001

The parties of record before the Property Tax Appeal Board are Robert A. & Wendy L. Clark, the appellants; 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:** \$34,920  
**IMPR.:** \$101,364  
**TOTAL:** \$136,284

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.

The parties appeared before the Property Tax Appeal Board on June 10, 2025 for a hearing at the DuPage Center in Wheaton pursuant to prior written notice dated April 10, 2025. Appearing were appellants, Robert & Wendy Clark, along with their appraiser, John R. Pogacnik. Appearing on behalf of the DuPage County Board of Review was Donald Whistler, Member, along with the board of review's witness, Luke Wiesbrock, Residential Deputy Assessor for Milton Township.

**Findings of Fact**

The subject property consists of a 2-story dwelling of frame and brick exterior construction with 2,561 square feet of living area. The dwelling was constructed in 1964. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 437 square foot 2-car garage. The property has a 21,344 square foot site located in Wheaton, Milton Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$410,000 as of January 1, 2023. The appraisal was prepared by John R. Pogacnik, a Certified Residential Real Estate Appraiser. The intended use of the appraisal report was for an ad valorem assessment purpose.

Mr. Pogacnik testified he has been a licensed appraiser for 39 years and is also a licensed real estate broker. Mr. Pogacnik testified the subject has several unique elements with a larger site size than many in the area, is located in an unincorporated area of DuPage County, has private well and septic sewer services, is a corner lot situated at a high traffic intersection and also abuts the Prairie Trail Bike Path. Mr. Pogacnik testified the comparable sales he selected all sold within one year of the effective date, are approximately one mile from the subject. The appraisal comparables are also similar to the subject in age, dwelling size, room count, foundation type and are located in the same school district as the subject. Mr. Pogacnik testified the comparables do not reflect the "greatest data" but are the best comparable sales he found. Mr. Pogacnik further attested that he found no comparable sales with well and septic, no comparable sales located in unincorporated DuPage County and only two comparable sales with a busy street location. The appraiser stated deferred maintenance of the balcony and concrete surface has an estimated cost of \$10,000 to repair as reported by the appellants.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting five comparable sales located from 0.72 of mile to 1.11 miles from the subject property. The comparables have sites that range in size from 8,250 to 15,200 square feet of land area and are improved with two-story dwellings of frame or brick and frame exterior construction ranging in size from 2,100 to 3,028 square feet of living area. The homes range in age from 60 to 70 years old. Each comparable has a basement with two having finished area. Each dwelling has central air conditioning, one to three fireplaces and a 1-car or a 2-car garage. Comparable #5 has well water. The comparables sold from January to October 2022 for prices ranging from \$394,400 to \$437,700 or from \$133.42 to \$193.16 per square foot of living area, land included.

After adjusting comparable #1 for sale or financing concessions, the appraiser adjusted the comparables for differences from the subject in location, site size, dwelling size, room count, finished basement area, fireplace and garage capacity. The appraiser adjusted each of the comparables to account for deferred maintenance of the subject's balcony and concrete and for presence of city water and sewer service when compared to the subject's well and septic service arriving at adjusted sale prices of the comparables ranging from \$385,600 to \$413,000 and an opinion of market value for the subject of \$410,000. Based on this evidence, the appellants requested the subject's assessment be reduced to reflect the appraised value of the subject when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$155,290. The subject's assessment reflects a market value of \$467,178 or \$182.42 per square foot of living area, land included, when using the 2023 three-year average median level of assessment for DuPage County of 33.24% as determined by the Illinois Department of Revenue.

In response to the appraisal evidence, Mr. Wiesbrock testified he had listing information which reports appraisal comparable #4 has a finished basement area while the appraisal report depicts an unfinished basement for comparable #4.<sup>1</sup>

Under cross examination by the board of review, Mr. Pogacnik explained site adjustments take into consideration the utility of the subject site due to presence of a septic field which limits its utility. With respect to the appraisal form utilized, Mr. Pogacnik stated he was not aware that a specific form was required by DuPage County and that he has submitted appraisals to multiple counties using the Freddie Mac form submitted for this appeal. Regarding appraisal comparable #5, Mr. Pogacnik explained his adjustments, testifying he believed the property had superior modernization relative to the subject. Mr. Wiesbrock testified he considered appraisal comparable #5 to have similar updates when compared to the subject opining there should be no adjustment for modernization for this comparable property.

In support of its contention of the correct assessment the board of review submitted property record cards, online real estate listing information and a grid analysis with information on four comparables located within approximately 0.45 of a mile from the subject property. The comparables have sites that range in size from 14,939 to 16,163 square feet of land area and are improved with 2-story dwellings of frame or frame and masonry exterior construction ranging in size from 2,330 to 2,892 square feet of living area. The homes were built in 1965 and 1968. The board of review's grid analysis depicts each comparable has a basement, one of which has finished area. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 400 to 529 square feet of building area. The comparables sold from May 2021 to June 2023 for prices ranging from \$465,000 to \$650,000 or from \$195.05 to \$224.76 per square foot of living area, land included.

The listing information submitted by the board of review for its comparables #1, #2 and #3 disclose each has finished basement area while the grid analysis and property record cards depict unfinished basements for board of review comparables #1, #2 and #3. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, Mr. Clark testified all of the board of review comparables are located in the Arrowhead subdivision which is a much quieter area and that all of the comparables have city water and sewer service. Mr. Clark further testified that he had an appraisal of the subject property done in 2021, by a different appraiser, who arrived at an opinion of value for the subject of \$390,000.

### **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

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<sup>1</sup> At the hearing, Mr. Wiesbrock testified he had listing information depicting appraisal comparables #1, #2 and #3 had finished basement. However, evidence submitted by the board of review include listing information for appraisal comparables #1, #2, #4 and #5. The listing information for appraisal comparable #4 depicts a finished basement while the appraisal depicts this property has an unfinished basement for which the appraiser makes a positive adjustment.

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 appellants submitted an appraisal and the board of review submitted four comparable sales for the Board's consideration.

The Board finds the best evidence of market value to be the appraisal submitted by the appellants. The Board finds the appraiser adjusted the selected comparables to account for the subject's unique elements such as site size, proximity to high traffic and well and septic service. The subject's assessment reflects a market value of \$467,178 or \$182.42 per square foot of living area, including land, which falls above the appraised value. The Board finds the subject property had a market value of \$410,000 as of the assessment date at issue. Since market value has been established the 2023 three-year average median level of assessments for DuPage County of 33.24% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

The Board gives less weight to the board of review's comparables which are less similar to the subject in location and/or feature city water and sewer service without any adjustment.

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.

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Chairman



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Member



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Member



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Member



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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: July 15, 2025



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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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