



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

APPELLANT: Douglas Walksler
DOCKET NO.: 23-05829.001-R-1
PARCEL NO.: 05-19-206-022

The parties of record before the Property Tax Appeal Board are Douglas Walksler, the appellant, by attorney Terrence J. Benshoof, of Calabrese Associates, P.C. in Warrenville; 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: \$14,150
IMPR.: \$110,500
TOTAL: \$124,650

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 parties appeared before the Property Tax Appeal Board on October 28, 2025 for a hearing at the DuPage Center in Wheaton pursuant to prior written notice dated August 14, 2025. Appearing was Douglas Walksler, the appellant, by attorney Terrence J. Benshoof, and appearing on behalf of the DuPage County Board of Review were members, Carl Peterson, Thomas McDonnell and Patricia Gustin, along with the board of review's witness, Luke Wiesbrock, Deputy Assessor for Milton Township.

The subject property consists of a 2-story condominium dwelling of brick and stone exterior construction with 1,996 square feet of gross building area.¹ The dwelling was constructed in

¹ The appraiser reported the subject property has 1,667 square feet of living area utilizing interior measurements for this condominium property. However, both parties' comparable properties have dwelling sizes reflecting exterior

1929 and is approximately 94 years old. Features of the home include a basement that is partially finished, central air conditioning, one fireplace and a 374 square foot 2-car garage. The property has a 15,470 square foot site and is located in Wheaton, Milton Township, DuPage County.

Walksler described the subject as originally constructed in 1929 as a single-family home with an attached, but separate servant's quarters. In 1980 the property was converted into two condominium units. The subject unit is the former servant's quarters while the original home is the second condominium unit. The appellant's submission included a proposal for repair work to the chimney masonry which totaled approximately \$52,000. The appellant testified this work had not been completed on January 1, 2023.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$320,000 as of January 1, 2023. The appraisal was prepared by Julia L. Kari, a Certified Residential Real Estate Appraiser. The report was prepared with the intended use for tax appeal purposes with intended users including the client, attorney and assessing officials.

Attorney Benshoof presented his witness, Julia L. Kari who testified she has been a Certified Residential Appraiser for 23 years and a licensed Real Estate Broker for three years. Kari was accepted as an expert witness without objection. Kari testified the search for comparables focused on the subject's development and Milton Township generally and that she did not find any comparable sales with a similar age as the subject property.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting five comparable sales located within 0.23 of a mile from the subject property and located in Adare Farm. The comparables are improved with 2-story condominium dwellings of with brick and aluminum vinyl siding exterior construction ranging in size from 1,466 to 1,862 square feet of living area. The homes are 40 or 43 years old. Four comparables have a basement, three of which have finished area. One comparable lacks a basement. Each dwelling has central air conditioning, one fireplace and a 2-car garage. The comparables sold from January 2021 to June 2022 for prices ranging from \$315,000 to \$380,000 or from \$190.66 to \$231.92 per square foot of living area, land included.

The appraiser adjusted the comparables for differences with the subject in exterior materials, age, dwelling size and basement features, arriving at adjusted sale prices of the comparables ranging from \$317,500 to \$323,500 and an opinion of market value for the subject of \$320,000. Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the appraised value when applying the statutory assessment level of 33.33%.

Under cross examination Kari testified she utilized an interior measurement for the subject property as is typical for condominium property. Kari testified she used dwelling sizes from the Milton Township Assessor's Office for the appraisal comparables and made no accommodation for differences in how properties were measured (interior versus exterior) other than testifying

measurements. Therefore, the Board has determined, that for the purposes of this report, use of the subject's dwelling size based on exterior measurements to be most appropriate.

that no adjustment is made for dwelling size if a comparable is within 100 square feet of the subject property. Kari defended her basement adjustments testifying they were based on market value and personal appraisal experience. As to time adjustments for comparable sales sold in 2021, Kari testified it is not typical to adjust for this element. Regarding condition adjustments, Kari testified the adjustments made for "Good" condition of comparables #3, #4 and #5 were based on the sales comparison approach and photographs available in the Multiple Listing Service (MLS). Based on this evidence, the appellant requested the subject's total assessment be reduced to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$141,140. The subject's assessment reflects a market value of \$424,609 or \$212.73 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.

Peterson introduced his witness, Luke Wiesbrock, Deputy Assessor for Milton Township. The appellant's attorney stipulated to Wiesbrock's qualifications as an expert witness. Wiesbrock testified he had prepared the board of review comparables and was familiar with the subject property.

In support of its contention of the correct assessment the board of review submitted information on six comparables located within 0.09 of a mile from the subject property. Board of review comparable #5 is the same property as the appraisal comparable #5. The comparables are improved with 2-story condominium dwellings of frame exterior construction ranging in size from 1,776 to 2,030 square feet of living area. The homes were built from 1981 to 1984 and are 39 to 42 years old. Each comparable has a basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 420 to 462 square feet of building area. The comparables sold from June 2022 to May 2024 for prices ranging from \$345,000 to \$390,000 or from \$192.12 to \$207.84 per square foot of living area, land included.

In oral and written testimony, Wiesbrock testified the appellant was offered a reduced total assessment of \$129,140 in February 2024, which was rejected. Under questioning, Wiesbrock testified that all Milton Township property measurements reflect outside corner to outside corner exterior measurements, which is how the subject and all of the comparables are reported in the board of review's grid. Wiesbrock testified all of the board of review's comparables sold from 2022 to 2024 and that no sales of condominium property similar in age to the subject were identified. Based on this evidence, the board of review requested the subject's assessment be confirmed.

On cross examination, Wiesbrock testified that all of his comparables were built in the 1980's, that there is a difference between a 40-year-old property and a 90-year-old property and that all of the appraisal comparables are also built in the 1980's.

Walksler testified the thickness of the subject's walls is material since they are between 14 and 15 inches while a 1980's dwelling has a wall thickness of approximately 5 to 6 inches. Walksler testified wall thickness explains the significant difference between the subject's interior and exterior measurements.

Under questioning by the ALJ, Kari testified the subject property has a density of two units while each of the appraisal comparables have a higher density. Wiesbrock testified each of the board of review's comparables also has a higher density than the subject property. Regarding adjustments for date of sale, Kari testified that time adjustments are not typically requested or needed for a tax appeal and that "no one was making them" when questioned regarding market value information in the Supplemental Addendum. Kari testified that market data presented in the appraisal, which indicates increases in the median sale prices of attached dwellings of 13.75% in Wheaton and 10.77% in Milton Township that this was market value data and that the appraised value of the subject property is intended to reflect market value. Kari also testified the dwelling sizes for each of the appraisal comparables was from the Milton Township Assessor's Office, reflecting an exterior measurement.

In response to questioning by the ALJ, Wiesbrock testified the range of sale prices for the board of review's comparable properties is from \$345,000 to \$390,000 while the subject's market value based on its 2023 total assessment is \$423,462 based on the statutory level of assessment of 33.33%.

Conclusion of Law

The appellant contends 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted an appraisal and board of review submitted six comparable sales for the Board's consideration with one property being common to both parties. The Board finds all of the comparables selected by the board of review sold for less than the subject's market value as reflected by its assessment.

The Board gives little weight to the value opinion contained in the appellant's appraisal. The appraiser used interior measurements for the subject property but exterior measurements for each of the comparable properties, calling into question the adjustments made for dwelling size. The appraiser selected three comparable properties which sold in 2021. The report included "Market Data" for attached units indicating increases in the median sale prices, from January 1, 2021 to January 1, 2023. However, the appraiser made no adjustments for comparables sold in 2021. Furthermore, the Board finds the appraiser's quality of construction adjustments problematic. The appraiser made upward adjustments for vinyl/brick or vinyl/stone exterior surfaces of the comparables suggesting these properties are inferior in their quality of construction, with no paired sales to support these adjustments. However, the report and unrefuted testimony documented the subject's deficient masonry condition, suggesting the comparables may be superior in exterior construction relative to the subject. As a result, the Board finds the appraiser's opinion of value for the subject to be less credible or reliable and gives it little weight. The Board shall instead consider the raw appraisal comparable sales.

The Board give less weight to appraisal comparables #1, #2, #3 and #4 along with board of review comparables #3, #4 and #6 which are less similar to the subject in dwelling size, foundation type and/or sold in 2021 or 2024, less proximate to the subject's January 1, 2023 assessment date than other properties in the record.

The Board finds the best evidence of market value to be appraisal comparable #5 and board of review comparables #1, #2 and #5, including the common property. These three comparables sold proximate to the January 1, 2023 assessment date and are more similar to the subject in location, dwelling size and most features. However, each of these best comparables is approximately 50 years newer in age but have a higher density when compared to the subject, suggesting negative or downward adjustments are needed to make these comparables more equivalent to the subject. These best comparables sold from June 2022 to July 2023 for prices ranging from \$380,000 to \$390,000 or from \$192.12 to \$204.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$424,609 or \$254.71 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record. Therefore, after considering adjustments to the best comparables for differences from 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: _____

December 23, 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Douglas Walksler, by attorney:
Terrence J. Benshoof
Calabrese Associates, P.C.
4200 Cantera Drive
Suite 200
Warrenville, IL 60555

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187