



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

APPELLANT: Steven Krause  
DOCKET NO.: 23-05917.001-R-1  
PARCEL NO.: 09-24-307-004

The parties of record before the Property Tax Appeal Board are Steven Krause, 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 **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:

**LAND:** \$130,180  
**IMPR.:** \$209,000  
**TOTAL:** \$339,180

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.

The parties appeared before the Property Tax Appeal Board on August 21, 2025 for a hearing at the DuPage Center in Wheaton pursuant to prior written notice dated June 19, 2025. Appearing was the appellant Steven Krause, and on behalf of the DuPage County Board of Review was Thomas McDonnell, Chairman, along with the board of review's witness, Mark Hoyert, Deputy Assessor for Downers Grove Township.

**Findings of Fact**

The subject property consists of a 2-story dwelling of brick exterior construction with 3,668 square feet of living area. The dwelling was constructed in 1999. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 913 square foot garage. The property has an approximately 18,404 square foot site and is located in Burr Ridge, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on eight comparable sales located less than one mile from the subject property. The comparables have sites that range in size from 16,120 to 32,413 square feet of land area and are improved with 2-story dwellings of frame, brick, or frame and brick exterior construction ranging in size from 3,135 to 3,827 square feet of living area. The dwellings were built from 1995 to 2003. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 652 to 850 square feet of building area. The properties sold from February 2020 to May 2023 for prices ranging from \$490,000 to \$900,000 or from \$147.24 to \$252.99 per square foot of living area, land included.

Mr. Krause testified he considered his comparable #1 to be the most similar property to the subject and that all the comparables are located in the subject's subdivision and are similar in age and other amenities. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$269,000 which reflects a market value of \$807,081 or \$220.03 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

Under cross-examination, Krause testified that market values in the subject's neighborhood have been a "mixed bag" with regard to the trend in valuation since 2020. Krause further testified that elements such as exterior material, bathroom count, dwelling size and site size can affect a property's market value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$339,180. The subject's assessment reflects a market value of \$1,020,397 or \$278.19 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.

Mr. McDonnell introduced his witness, Mr. Hoyert, who was qualified and accepted as an expert witness. Hoyert then presented the board of review's evidence.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.52 of a mile from the subject property. The comparables have sites that range in size from 18,524 to 25,367 square feet of land area and are improved with 2-story dwellings of frame or brick exterior construction ranging in size from 3,349 to 4,166 square feet of living area. The homes were built from 1993 to 2000. Each comparable has a basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 693 to 778 square feet of building area. The properties sold from March 2022 to May 2023 for prices ranging from \$1,010,000 to \$1,716,836 or from \$242.44 to \$424.85 per square foot of living area, land included.

McDonnell contended the board of review's three comparables sold more proximate to the January 1, 2023 assessment date. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written and oral rebuttal, the appellant argued he submitted “8 spot on comparable sales” in contrast to three comparables submitted by the board of review. Krause contended board of review comparable #1 supports a reduction for the subject’s assessment. Krause critiqued the board of review comparables arguing #1 and #3 differ in dwelling size and that board of review comparable #3 appears to be an outlier as the property sold in 2018 for \$775,000 and again in 2022 for \$1,716,836, suggesting the property had been substantially improved. In support of this contention, the appellant submitted copies of the Multiple Listing Service data sheets for each of the board of review comparables.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eleven comparable sales for the Board’s consideration. The Board gives less weight to appellant comparables #1, #2, #5, #6 and #7 which sold from 18 to 35 months prior to the January 1, 2023 assessment date, less proximate than other properties in the record. The Board gives less weight to appellant comparable #1 and board of review comparable #3 which appear to be outliers when compared to other properties in the record.

The Board finds the best evidence of market value to be appellant comparables #3, #4 and #8 along with board of review comparables #1 and #2 which sold proximate to the assessment date at issue and are more similar to the subject in location, age, design and features. These best comparables sold from March 2022 to May 2023 for prices ranging from \$774,000 to \$1,137,500 or from \$222.03 to \$339.65 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,020,397 or \$278.19 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject’s assessment appears justified and a reduction in the subject's assessment is not warranted.

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: \_\_\_\_\_

September 16, 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

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