



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

APPELLANT: Keith Voogd  
DOCKET NO.: 23-05967.001-R-1  
PARCEL NO.: 05-20-215-015

The parties of record before the Property Tax Appeal Board are Keith Voogd, 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:** \$45,530  
**IMPR.:** \$194,100  
**TOTAL:** \$239,630

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 June 11, 2025 for a hearing at the DuPage Center in Wheaton pursuant to prior written notice dated April 10, 2025. Appearing was the appellant Keith Voogd and 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 masonry exterior construction with 3,594 square feet of living area. The dwelling was constructed in 1971 and is approximately 52 years old. Features of the home include a basement with finished area, central air conditioning, three fireplaces and a 441 square foot 2-car garage. The property has an approximately 14,074 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellant contends assessment inequity, with respect to the improvement assessment and overvaluation as the bases of the appeal.

In support of the inequity and overvaluation arguments, the appellant submitted information on 14 equity comparables, one of which is located in the same assessment neighborhood code as the subject, and where all of the comparables are located within 0.99 of a mile from the subject property. The comparables are improved with 2-story dwellings of frame and masonry exterior construction ranging in size from 2,779 to 3,619 square feet of living area. The homes range in age from 47 to 55 years old. Each comparable has a basement, seven of which have finished area. Each dwelling has central air conditioning, one or two fireplaces<sup>1</sup> and a garage ranging in size from 440 to 529 square feet of building area. The comparables have improvement assessments ranging from \$134,850 to \$165,020 or from \$45.18 to \$51.03 per square foot of living area. Two comparables sold in April and October 2020 for prices of \$472,000 and \$616,000 or \$166.31 and \$195.68 per square foot of living area, land included.

To further support the overvaluation argument, the appellant submitted a *Freddie Mac's Home Value Explorer*®, a proprietary automated valuation product, developed for refinancing purposes that depicts the subject property had an estimated value of \$641,552 as of May 4, 2023. The *Home Value Explorer*® utilized nine comparable sales occurring between April 2022 and March 2023 for prices ranging from \$571,000 to \$740,750 to support this valuation for the subject property. The document specifically states the *Home Value Explorer*® is not an appraisal and was not prepared by a certified or licensed appraiser.

In both written comments and oral testimony Mr. Voogd explained he purchased the subject property on December 11, 2019 for a price of \$462,500 after the property had been listed for more than two years. Mr. Voogd attested the subject's condition at the time of sale to have a dated kitchen, non-functioning basement bathroom and deck in need of significant repair. Mr. Voogd testified the subject property had an implied market value of \$713,970, based on its 2019 total assessed value, and that his 2019 assessment was not reduced to reflect the purchase price until he appealed to the Property Tax Appeal Board. For the 2023 tax year, Mr. Voogd testified the market value of the subject, based on its total assessment, is \$802,290, reflecting an increase of approximately 73% over the 2019 purchase price "despite the only improvements being cosmetic."

Mr. Voogd conceded the 2019 "purchase price of the subject property alone cannot be considered dispositive for the purposes of the 2023 assessment" but contended the assessor appears to be utilizing a "demonstrably flawed methodology" in determining the subject's 2023 assessment. By way of example, Mr. Voogd highlighted his comparable #14 which is located two doors from the subject property. Mr. Voogd testified this property is very similar to the subject in location, age, design, dwelling size, basement amenity and has a total assessment that is approximately 26% less than the subject property. He noted this property was not selected as a comparable property by the board of review. Mr. Voogd further attested his comparables #1-#13, while located in a different subdivision, were built by the same developer as the subject and are similar to the subject in age, design, dwelling size and other amenities.

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<sup>1</sup> The Board finds the appellant's comparables have one or two fireplaces as reported in the Comparable Report for the appellant's properties which was submitted by the board of review.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$213,851. The request would lower the subject's improvement assessment to \$168,321 or \$46.83 per square foot of living area. The requested assessment reflects a total market value of \$641,617 or \$178.52 per square foot of living area, land included when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$267,430. The subject has an improvement assessment of \$221,900 or \$61.74 per square foot of living area. The subject's total assessment reflects a market value of \$804,543 or \$223.86 per square foot of living area, land included when applying the 2023 average median level of assessment for DuPage County as determined by the Illinois Department of Revenue of 33.24%.

In response to the appellant's, Mr. Wiesbrock testified the subject's 2019 sale price is irrelevant to a 2023 general reassessment when "everyone is brought up to uniformity." Mr. Wiesbrock was not able to explain the difference between the assessment for the appellant's comparable #14 and the subject property.

In their brief, the board of review critiqued the appellant's comparables arguing only one is located in the same neighborhood as the subject, that 10 of the 14 homes do not have finished basements and that 8 of the 14 dwellings are 500 or more square feet smaller than the subject dwelling. As to the appellant's *Home Value Explorer*® report, the board of review stated this estimated value for the subject was given no weight as it is not an appraisal and noted none of the comparables utilized in this document were submitted by the appellant as comparable sales.

In support of its contention of the correct assessment, on both inequity and overvaluation bases, the board of review submitted information on seven comparables, four of which are located in the same assessment neighborhood code as the subject and where all seven comparables are located within 0.59 of a mile from the subject property. The comparables are improved with 2-story dwellings of frame or frame and masonry exterior construction ranging in size from 3,162 to 3,931 square feet of living area. The homes were built from 1963 to 1988. Each comparable has a basement, five of which have finished area. Each dwelling has central air conditioning, from one to three fireplaces and a garage ranging in size from 462 to 720 square feet of building area. Comparables #1 and #2 each have an enclosed porch while comparable #3 has an inground swimming pool. The comparables have improvement assessments that range from \$220,620 to \$281,900 or from \$62.70 to \$80.22 per square foot of living area. Three comparables sold from December 2022 to June 2023 for prices ranging from \$850,000 to \$1,030,000 or from \$257.73 to \$325.74 per square foot of living area, land included.

The board of review also submitted written comments prepared by the township assessor which opined their comparables #1, #2 and #3 are the best comparables in the record as these dwellings are located in the same cul-de-sac as the subject property and are similar to the subject in "style, size, age, lot size, amenities and with finished basements."<sup>2</sup> The assessor stated their

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<sup>2</sup> The board of review's grid analysis reports its comparables #3 and #5 to have unfinished basement area. The board of review's brief suggests both of these properties each have finished basement area as depicted in their

comparables #4 [sic] through #7 were submitted to support both the uniformity and market value of similar homes in nearby neighborhoods.<sup>3</sup> The assessor explained these “homes are like the subject in style, size, age, lot size, amenities with finished basements.” The board of review submitted a map depicting the proximity of the subject and both parties comparables. Based on this evidence, the board of review requested the subject’s assessment be confirmed.

In written rebuttal the appellant responded to each of the board of review’s critiques of the appellant’s evidence. With respect to comparables located outside of the appellant’s neighborhood, the appellant argued the board of review failed to provide any evidence homes in one neighborhood differ in value from homes in nearby neighborhoods. As to differences in dwelling size of the appellant’s comparables, the appellant contended “when measured on a per square foot of living area basis, the board of review provided no evidence of a non-linear relationship between square footage and assessed value.” Regarding no weight given to the appellant’s *Freddie Mac’s Home Value Explorer*® market value estimate for the subject, the appellant argued this value was developed in support of a loan utilizing the subject property as collateral and should not be dismissed. The appellant reiterated his comparables #1, #2, #4, #10, #12 and #14 each have finished basements even though the property record cards for #2 and #3[sic] contradict information contained in MLS information. Lastly, the appellant addresses the board of review’s exclusion of the appellant’s comparable #14 from its analysis arguing this property is located in the same cul-de-sac as the subject and a good faith analysis would include all of the properties, not just those that support the assessment.

### **Conclusion of Law**

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

As initial matters, the Board finds both parties submitted comparable properties located outside of the subject’s immediate subdivision in support of their respective position. This suggests to the Board these nearby neighborhoods are generally comparable to the subject’s neighborhood. The Board also finds the basement finish for some comparables of each party are inconsistently reported. Given this property characteristic may not be accurately presented in the parties’ grid analyses, the Board gives less weight to this property characteristic. As to the appellant’s estimated market value as depicted in the *Freddie Mac’s Home Value Explorer*®, the Board finds an automated valuation model does not represent an appraisal. Furthermore, the *Home Value Explorer*® information submitted lacks any documentation showing how comparable sales

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respective Multiple Listing Service (MLS) sheets. The Board finds no MLS sheets were submitted in the record and the property record cards for each of these comparables depict each has an unfinished basement.

<sup>3</sup> Board of review comparables #5, #6 and #7 have both sale and equity information. No sale information is shown for board of review comparable #4.

were selected, adjusted or weighted in the determination of the subject's estimated market value conclusion. As a result, the Board gives this market value for the subject no weight.

The parties submitted 21 equity comparables for the Board's consideration. The Board gives less weight to appellant comparables #1 to #6 and #9 to #13 along with board of review comparables #3 to #7 which are less similar to the subject than other properties in the record in age, dwelling size and/or feature an inground swimming pool amenity.

The Board finds the best evidence of assessment equity to be appellant comparables #7, #8 and #14 as well as board of review comparables #1 and #2 which are overall more similar to the subject in location, age, design, dwelling size and some features. Although, two of these best comparables have an enclosed porch amenity and three have larger garage capacity, relative to the subject, suggesting downward adjustments are needed to make these properties more equivalent to the subject. These best comparables have improvement assessments ranging from \$161,280 to \$229,590 or from \$45.18 to \$63.97 per square foot of living area. The subject's improvement assessment of \$221,900 or \$61.74 per square foot of living area falls within the range established by the best comparables in this record. However, after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

The appellant also 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 parties submitted five comparable sales which sold from April 2020 to June 2023 for prices ranging from \$472,000 to \$1,030,000 or from \$166.31 to \$325.74. The subject's total assessment after the reduction based on inequity reflects a market value of \$721,125 or \$200.65 per square foot of living area, land included which falls within the range established by the comparable sales in the record and the Board finds no further reduction in the subject's assessment, based on overvaluation, 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: \_\_\_\_\_

August 19, 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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