



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

APPELLANT: Corey Schraw
DOCKET NO.: 24-04401.001-R-1
PARCEL NO.: 04-12-407-006

The parties of record before the Property Tax Appeal Board are Corey Schraw, the appellant, by attorney Jennifer Wadland, of Verros Berkshire, PC in Oak Brook Terrace; 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: \$44,968
IMPR.: \$91,435
TOTAL: \$136,403

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 2024 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 a split-level dwelling of frame exterior construction with 1,626 square feet of living area. The dwelling was constructed in 1969 and is approximately 55 years old. Features of the home include a partial basement with finished area, central air conditioning, and a 469 square foot garage. The property has a 14,099 square foot site and is located in Winfield, Winfield Township, DuPage County.

The appellant contends both overvaluation and assessment inequity regarding the improvement as the bases of the appeal. In support of these arguments, the appellant submitted information on twelve comparables located within the same assessment neighborhood code as the subject and within 0.4 of a mile from the subject. The parcels range in size from 7,731 to 14,806 square feet of land area and are improved with split-level or 2-story homes. The appellant reported the dwellings range in size from 1,592 to 3,100 square feet of living area and range in age from 41 to

58 years old. Each home has a basement, eight with finished area, central air conditioning, and a garage ranging in size from 399 to 684 square feet of building area. The comparables sold from May 2021 to November 2024 for prices ranging from \$330,000 to \$565,000 or from \$145.37 to \$241.83 per square foot of living area, including land, based on the dwelling sizes reported by the appellant. The comparables have improvement assessments ranging from \$74,179 to \$126,439 or from \$32.68 to \$54.70 per square foot of living area based on the dwelling sizes reported by the appellant.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$136,403. The subject's assessment reflects a market value of \$409,250 or \$251.69 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹ The subject has an improvement assessment of \$91,435 or \$56.23 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information, including property record cards, on nine comparables located within the same assessment neighborhood code as the subject and within 0.25 of a mile from the subject. Comparable #8 is the same property as the appellant's comparable #3.² The board of review presented a map of the comparables depicting their locations in relation to the subject.

The parcels range in size from 13,114 to 16,213 square feet of land area and are improved with split-level homes ranging in size from 1,596 to 1,715 square feet of land area. The dwellings were built from 1967 to 1972. Each home has a basement with finished area, central air conditioning, and a garage ranging in size from 462 to 684 square feet of building area. Three comparables sold from March 2023 to August 2024 for prices ranging from \$360,000 to \$465,000 or from \$210.53 to \$289.54 per square foot of living area, including land. The comparables have improvement assessments ranging from \$84,012 to \$105,154 or from \$52.64 to \$61.49 per square foot of living area.

The board of review reported the subject is located in a dead-end street. The board of review contended the appellant's comparables differ from the subject in design and/or dwelling size, resulting in incorrect per square foot assessments shown in the appellant's grid. The board of review submitted a corrected grid of the appellant's comparables, reporting comparable #1 to be a split-level home not a 2-story home, reporting dwelling sizes for comparables #1, #2, #6, #8, and #9 ranging from 1,574 to 2,553 square feet of living area, and per square foot improvement assessments for these comparables from \$44.26 to \$61.49 per square foot of living area. The board of review argued the appellant did not correctly report the improvement assessment for the common comparable.

¹ Section 1910.50(c)(1) of the Board's procedural rules provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code § 1910.50(c)(1). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2024.

² The appellant reported this sale occurred in April 2023 whereas the board of review reported the sale occurred in March 2023, with the same price reported.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends in part 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 for overvaluation is not warranted.

As an initial matter, the Board finds the best evidence of the features of the appellant's comparables is found in the board of review's evidence. The Board finds the appellant appears to have included the below grade finished area. The sketch with measurements found in the property record card for the common comparable depicts the dwelling size reported by the board of review.

The record contains a total of twenty comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, #4, #5, #6, #7, and #9, due to substantial differences from the subject in design and/or dwelling size and/or which sold in 2022, less proximate in time to the assessment date than the other sales in this record.

The Board finds the best evidence of market value to be the appellant's comparable #3/board of review's comparable #8, the appellant's comparable #8, and the board of review's comparables #1 and #2, which sold more proximate in time to the assessment date and are more similar to the subject in design, dwelling size, age, location, site size, and features. These most similar comparables sold for prices ranging from \$330,000 to \$465,000 or from \$196.90 to \$289.54 per square foot of living area, including land. The subject's assessment reflects a market value of \$409,250 or \$251.69 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment for overvaluation is not justified.

The appellant also contends 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 did not meet this burden of proof and a reduction in the subject's assessment for assessment inequity is not warranted.

The record contains a total of seventeen equity comparables, with one common comparable, for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, #4, #5, and #7, due to substantial differences from the subject in design and/or dwelling size.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3/board of review's comparable #8, the appellant's comparables #6, #8, and #9, and the board of review's comparables, which are more similar to the subject in design, dwelling size, age, location, and features. These most similar comparables have improvement assessments that range from \$84,012 to \$105,154 or from \$52.64 to \$61.49 per square foot of living area. The subject's improvement assessment of \$91,435 or \$56.23 per square foot of living area falls within the range established by the best comparables in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant 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.

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:

April 21, 2026



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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