



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

APPELLANT: Aaron Duda  
DOCKET NO.: 18-04505.001-R-1  
PARCEL NO.: 06-10-407-004

The parties of record before the Property Tax Appeal Board are Aaron Duda, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher in Chicago; 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:** \$19,720  
**IMPR.:** \$61,620  
**TOTAL:** \$81,340

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 2018 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 two-story dwelling of frame and brick or stone exterior construction with 1,520 square feet of living area. The dwelling was constructed in 1955. Features of the home include a full unfinished basement, one fireplace and a two-car garage.<sup>1</sup> The property has a 7,500 square foot site and is located in Villa Park, York Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted limited information on three equity comparables that share the same neighborhood code as assigned by the assessor as the subject and within .2 miles from the

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<sup>1</sup> The parties differ as to whether the subject has a one-car or a two-car garage but this difference will not affect the Board's decision.

subject.<sup>2</sup> The comparables are described as two-story dwellings of frame exterior construction built from 1919 to 1926 and range in size from 1,569 to 2,320 square feet of living area. Features of each comparable includes a basement and a two-car garage. The comparables have improvement assessments that range from \$57,940 to \$84,240 or from \$30.99 to \$36.93 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$52,804.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$81,340. The subject property has an improvement assessment of \$61,620 or \$40.54 per square foot of living area.

In response to the appellant's evidence, the board of review submitted a memorandum from the township assessor critiquing the appellant's comparables.

In support of the subject's assessment, the board of review submitted information on 11 equity comparables that share the same neighborhood code as assigned by the assessor as the subject. The comparables are described as two-story dwellings of frame, masonry or frame and brick exterior construction that were built from 1912 to 1989. The dwellings range in size from 1,340 to 1,620 square feet of living area and feature basements. Ten comparables each have a one-car or a two-car garage. The comparables have improvement assessments ranging from \$56,080 to \$92,150 or from \$39.16 to \$56.88 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant argued 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 failed to meet this burden of proof.

The record contains 14 equity comparables for the Board's consideration. The Board gave less weight to appellant's comparables due to their older ages and/or larger dwelling sizes when compared to the subject. The Board also gave less weight to board of review comparables #2 through #8 and #11 due to their dissimilar ages when compared to the subject. The Board gave more weight to board of review comparables #1, #9 and #10 as they are more similar to the subject in dwelling size and age. These comparables have improvement assessments ranging from \$56,080 to \$82,270 or from \$39.16 to \$54.74 per square foot of living area. The subject property has an improvement assessment of \$61,620 or \$40.54 per square foot of living area, which falls within the range established by the best equity comparables contained in the record. After considering adjustments to the comparables for any differences when compared to the

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<sup>2</sup> The appellant's grid analysis lacked descriptive data that was drawn from the evidence submitted by the board of review.

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: July 21, 2020



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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