



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

APPELLANT: Brianna Kierzek
DOCKET NO.: 18-04655.001-R-1
PARCEL NO.: 09-09-112-020

The parties of record before the Property Tax Appeal Board are Brianna Kierzek, 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: \$29,510
IMPR.: \$43,720
TOTAL: \$73,230

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 a 2-story dwelling of frame and brick exterior construction with 1,324 square feet of living area. The dwelling was constructed in 1952. Features of the home include an unfinished basement, central air conditioning, three full baths and a detached garage with 440 square feet of building area. The property is located in Westmont, Downers Grove Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within the same assessment neighborhood as the subject. The comparables are described as 2-story or 1.5-story dwellings of frame, brick or frame and brick exterior construction that were constructed in 1952 or 1955. Comparable #1 had an addition in 1964. The comparables range in size from 1,275 to 1,750 square feet of living area. Comparable #1

has central air conditioning as noted by the board of review's evidence. Each comparable has an unfinished basement, one full bath or one and one-half bath, and a detached garage with either 352 or 360 square feet of building area. The comparables have improvement assessments ranging from \$33,720 to \$52,180 or from \$26.45 to \$29.81 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$37,628.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,230. The subject property has an improvement assessment of \$43,720 or \$33.02 per square foot of living area.

In response to the appeal, the board of review submitted data on the appellant's comparables gathered by the township assessor. The assessor argued appellant's comparable #1 is 426 square feet larger than the subject.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the same assessment neighborhood as the subject. The comparables consist of 1.5-story dwellings of frame or brick exterior construction ranging in size from 1,128 to 1,365 square feet of living area. The dwellings were constructed from 1949 to 1956. The comparables have unfinished basements, one or two full baths and attached or detached garages ranging in size from 308 to 440 square feet of building area. Two comparables have central air conditioning. The comparables have improvement assessments ranging from \$38,980 to \$44,180 or from \$30.57 to \$39.17 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 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 is not warranted.

The parties submitted seven equity comparables for the Board's consideration in the subject's assessment neighborhood. The Board gave less weight to the appellant's comparable #1 due to its considerably larger dwelling size.

The Board finds the best evidence of assessment equity to be the remaining comparables in the record which are relatively similar to the subject in dwelling size, design, age and most features. However, each comparable has one or two less baths and four comparables lack central air conditioning. The comparables have improvement assessments ranging from \$33,720 to \$44,180 or \$26.45 to \$39.17 per square foot of living area. The subject's improvement assessment of \$43,720 or \$33.02 per square foot of living area, falls within the range established by the best comparables in the record. After considering adjustments to the comparables for differences

including baths and central air conditioning when compared to the subject, the Board finds the subject's improvement assessment is well supported.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on this record, 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:

January 19, 2021



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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