



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

APPELLANT: Wayne Spychala  
DOCKET NO.: 19-03124.001-R-1  
PARCEL NO.: 05-03-406-001

The parties of record before the Property Tax Appeal Board are Wayne Spychala, 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:** \$14,370  
**IMPR.:** \$92,640  
**TOTAL:** \$107,010

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 2019 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 and masonry exterior construction with 1,937 square feet of above grade living area.<sup>1</sup> The dwelling was constructed in 1962. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 528 square foot garage. The property has a 13,840 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends assessment inequity, with respect to both the land and improvement assessments, as the basis of the appeal. In support of this argument, the appellant submitted

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<sup>1</sup> The appellant contended the subject's above grade living area of 1,937 square feet as reported by the township assessor is incorrect and contends the correct above grade living area is 1,644 square feet of above grade living area. The Board finds that no documentary evidence was submitted to support this claim of the appellant. The board of review submitted the subject's property record card which contained a sketch of the subject's floorplan with dimensions.

information on four equity comparables located in the same assessment neighborhood code as the subject. The comparables have sites that range in size from 11,028 to 14,972 square feet of land area and are improved with a ranch, 1.5-story, 2-story or split-level dwelling of frame or frame and masonry exterior construction that range in size from 1,378 to 1,992 square feet of living area. The homes were built from 1952 to 1963. Each comparable has a basement, three with finished area, central air conditioning and a garage ranging in size from 400 to 604 square feet of building area. Two of the comparables each have one fireplace.<sup>2</sup> The comparables have land assessments that range from \$12,240 to \$15,000 or from \$1.00 to \$1.11 per square foot of land area. The comparables have improvement assessments that range from \$60,970 to \$83,870 or from \$36.03 to \$60.81 per square foot of living area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$99,000 with a land assessment of \$13,000 or \$0.94 per square foot of land area and an improvement assessment of \$86,000 or \$44.40 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$107,010. The subject has a land assessment of \$14,370 or \$1.04 per square foot of land area and an improvement assessment of \$92,640 or \$47.83 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on seven equity comparables located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 12,555 to 32,998 square feet of land area and are improved with split-level dwellings of frame or frame and masonry exterior construction that range in size from 1,456 to 1,922 square feet of above grade living area. The homes were built from 1960 to 1979. Each comparable has a basement with finished area, central air conditioning and a garage ranging in size from 441 to 525 square feet of building area. Three of the comparables each have one fireplace. The comparables have land assessments that range from \$13,630 to \$22,050 or from \$0.67 to \$1.09 per square foot of land area and improvement assessments that range from \$73,860 to \$117,670 or from \$49.29 to \$67.92 per square foot of living area.

The board of review also submitted a map depicting the proximity of the subject to both parties' comparable sales. The board of review noted the appellant asserted the subject's dwelling size to be incorrect but that no corrected floorplan was provided. It critiqued the appellant's comparables #1, #2 and #4 as differing from the subject in design, basement finish and/or bathroom count. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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

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<sup>2</sup> The parties differ as to the presence and/or number of fireplaces reported for the subject and appellant's comparables. The Board finds that fireplace counts shall not affect its ability to decide the subject's assessment.

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 record contains eleven equity comparables for the Board's consideration.

With respect to the equity argument for the subject's land assessment, the Board gives less weight to the appellant's comparable #4 along with board of review comparables #1, #2 and #4 through #7 which differ from the subject's site size. The Board finds that the remaining four comparables are more similar to the subject in location and land area. These comparables have land assessments ranging from \$13,630 to \$15,000 or from \$1.00 to \$1.09 per square foot of land area. The subject property has a land assessment of \$14,370 or \$1.04 per square foot of land area which falls within the range established by the best land comparables in the record. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's land assessment is not supported.

With respect to the subject's improvement assessment, the Board gives less weight to the appellant's comparables #1, #2 and #4 which differ in design when compared to the subject. The Board gives reduced weight to board of review comparables #5, #6 and #7 which are newer in age compared to the subject. The Board finds the best evidence of improvement assessment equity to be the remaining five comparables which are more similar to the subject in location, age, split-level design, finished basement and most features although each of these comparables has a smaller dwelling size when compared to the subject. These comparables had improvement assessments that ranged from \$73,860 to \$90,850 or from \$49.29 to \$60.81 per square foot of above grade living area.<sup>3</sup> The subject's improvement assessment of \$92,640 or \$47.83 per square foot of above grade living area falls above the range established by the best comparables in this record on an overall basis and below the range on a per square foot basis. Accepted real estate theory provides that, all things being equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. After considering adjustments to the 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 improvement assessment is not justified.

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 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 the 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.

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<sup>3</sup> The appellant reported its comparable #2 had an improvement assessment of \$83,870 and per square foot assessment of \$60.80 while the board of review reported an improvement assessment for the appellant's comparable #2 of \$83,790 or \$60.81 per square foot of living area.

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 18, 2022



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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