



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

APPELLANT: Adam Piolet  
DOCKET NO.: 19-08086.001-R-1  
PARCEL NO.: 09-13-308-002

The parties of record before the Property Tax Appeal Board are Adam Piolet, 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:** \$184,710  
**IMPR.:** \$232,460  
**TOTAL:** \$417,170

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 two-story dwelling of brick exterior construction with 3,549 square feet of living area. The dwelling was constructed in 1996. Features of the home include a partial basement, central air conditioning,<sup>1</sup> a fireplace and an 891 square foot garage. The property has a 16,000 square foot site and is located in Burr Ridge, Downers Grove Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement; no dispute was raised concerning the land assessment. In support of the inequity argument, the appellant submitted information on three equity comparables located in the same

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<sup>1</sup> Although the assessing officials report the home lacks air conditioning, the appellant reported this feature in Section III. Therefore, the Board presumes the dwelling has central air conditioning. The parties also differ on the fireplace feature, but the subject's property record card supplied by the board of review reflects this feature.

assessment neighborhood code as the subject. The comparables consist of two-story dwellings of brick or frame exterior construction which were built in either 1997 or 1998. The homes range in size from 3,591 to 4,131 square feet of living area. Features include a full or partial basement, two of which the board of review indicates have finished area, and a garage ranging in size from 714 to 1,158 square feet of building area. According to the board of review's reiteration of the appellant's comparables, each dwelling has central air conditioning and one or two fireplaces. The comparables have improvement assessments ranging from \$228,090 to \$259,970 or from \$62.73 to \$63.51 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the improvement assessment to \$223,764 or \$63.05 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 \$417,170. The subject property has an improvement assessment of \$232,460 or \$65.50 per square foot of living area.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four equity comparables located in the same assessment neighborhood code as the subject. While the board of review submitted two grid analysis which fail to identify the same characteristics in each grid, the Board has utilized the landscape grid that includes the reiteration of the appellant's comparables for this analysis. The comparables consist of two-story dwellings of brick or frame and brick exterior construction which were built in either 1997 or 1998. The homes range in size from 3,594 to 3,974 square feet of living area. Features include a basement, three of which have finished area, two fireplaces, and a garage ranging in size from 663 to 889 square feet of building area. Two comparables each feature central air conditioning. The comparables have improvement assessments ranging from \$232,610 to \$270,150 or from \$64.72 to \$68.75 per square foot of living area.

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

### **Conclusion of Law**

The taxpayer 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 a total of seven comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 which is larger in dwelling size than the subject and the largest dwelling depicted in the record.

The Board finds the remaining six comparables in the record represent the best evidence of assessment equity as these homes are similar to the subject in location, age, design, exterior construction and some features. These comparables have improvement assessments that range from \$228,090 to \$270,150 or from \$62.73 to \$68.75 per square foot of living area. The subject's improvement assessment of \$232,460 or \$65.50 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to 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: January 16, 2024



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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