



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

APPELLANT: Brianna Kierzek  
DOCKET NO.: 19-08088.001-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:** \$29,680  
**IMPR.:** \$56,290  
**TOTAL:** \$85,970

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 part two-story and part one-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, three bathrooms, central air conditioning and a 460 square foot detached garage.<sup>1</sup> The property has a 8,787 square foot site and 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 suggested equity comparables located in the subject's neighborhood code. The comparables were improved with 1.5-story dwellings of frame or brick exterior construction that contain either

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<sup>1</sup> Some descriptive information of the subject property was obtained from the spreadsheet and property record card supplied by the board of review through the township assessor.

1,275 or 1,404 square feet of living area. The dwellings were built in 1952 or 1955. Each comparable features a basement, one bathroom and a detached garage containing 308 to 360 square feet of building area. The appellant reported that the comparables have improvement assessments ranging from \$44,220 to \$52,740 or from \$34.68 to \$37.75 per square foot of living area.<sup>2</sup> Based on this evidence, the appellant requested that the improvement assessment be reduced to \$48,537 or \$36.66 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 \$85,970. The subject property has an improvement assessment of \$56,290 or \$42.52 per square foot of living area.

In support of its contention of the correct assessment the board of review through the township assessor submitted a grid analysis, property record cards and a spreadsheet on three suggested equity comparables located in the same neighborhood code as the subject property. The comparables were improved with 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 built from 1949 to 1956. Each comparable has a basement, one or two bathrooms and a detached or attached garage 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 \$50,670 to \$54,510 or from \$38.01 to \$48.32 per square foot of living area. Based on this evidence, the board of review requests 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 record contains six suggested equity comparables for the Board's consideration. The Board finds these comparables are similar in location, age and dwelling size. These comparables had improvement assessments that ranged from \$39,070 to \$54,510 or from \$30.64 to \$48.32 per square foot of living area. The subject's improvement assessment of \$56,290 or \$42.52 per square foot of living area falls above the range on a total assessment basis but within the range on a price per square foot basis established by the comparables in the record. Based on this record and after considering adjustments to the comparables for differences in features 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

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<sup>2</sup> The board of review reported that the appellant's comparable #3 has an improvement assessment of \$39,070 or \$30.64 per square foot of living area, which was not refuted by the appellant.

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 19, 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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