



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

APPELLANT: Brian & Kim Bartuch  
DOCKET NO.: 21-07120.001-R-1  
PARCEL NO.: 09-02-304-013

The parties of record before the Property Tax Appeal Board are Brian and Kim Bartuch, the appellants, by attorney Steven Kandelman, of Rieff Schramm Kanter & Guttman 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 A Reduction 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:** \$77,870  
**IMPR.:** \$333,000  
**TOTAL:** \$410,870

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2021 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 construction with 4,037 square feet of living area. The dwelling was constructed in 2003. Features of the home include a basement that is 50% finished, central air conditioning, two fireplaces, 4½ bathrooms, and an attached garage with 693 square feet of building area. The property also has a 576 square foot inground swimming pool.<sup>1</sup> The property has a 13,800 square foot site located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables improved with two-story dwellings of brick, frame or frame and brick construction

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<sup>1</sup> The description of the subject property was supplemented with information provided by the board of review which included a copy of the subject's property record card.

that range in size from 3,700 to 4,659 square feet of living area.<sup>2</sup> The homes were built from 2003 to 2006. Each property has a basement with three being either 75% or 100% finished, central air conditioning, one or three fireplaces and a garage that ranges in size from 481 to 700 square feet of building area. The comparables have 3, 4 or 7 full bathrooms and one ½-bathroom. Comparable #1 also has a 200 square foot shed. These properties are located in the same assessment neighborhood as the subject property. Their improvement assessments range from \$284,030 to \$325,600 or from \$66.20 to \$76.76 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$292,804.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$431,210. The subject property has an improvement assessment of \$353,340 or \$87.52 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with two-story or three-story dwellings of brick, frame or a combination of frame and brick exterior construction that range in size from 3,685 to 4,066 square feet of living area. The homes were built from 2001 to 2005. Each comparable has a basement that with 75% finished area, central air conditioning, one fireplace, and a garage ranging in size from 534 to 704 square feet of building area. The comparables have 4 or 5 full bathrooms and three comparables have one or two ½-bathrooms. The comparables have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$301,510 to \$324,450 or from \$77.59 to \$87.88 per square foot of living area.

The board of review explained the subject property has an in-ground swimming pool with an assessment of \$6,470 or \$1.60 per square foot of building area. It asserted that none of the comparables have an inground swimming pool. The board of review also pointed out that the subject dwelling is all brick and the adjustment factor from frame to brick is 1.066 and from frame/brick to brick is 1.032.

### **Conclusion of Law**

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted nine equity comparables to support their respective positions. The Board gives less weight to appellants' comparable #1 as the property is improved with a dwelling that is approximately 15% larger than the subject home. The Board gives less weight to board of review comparables #2, #4 and #5 as each is improved with a three-story dwelling unlike the

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<sup>2</sup> The descriptions of the appellants' comparables were supplemented with information provided by the board of review which included copies of the property record cards for these properties.

subject's two-story configuration. The Board finds the best evidence of assessment equity to be appellant's comparables #2, #3, and #4 and board of review comparables #1 and #3. These comparables are improved with two-story dwellings that range in size from 3,685 to 4,324 square feet of living area and were built from 2003 to 2006. None of the comparables has an inground swimming pool as does the subject indicating each would require a positive or upward adjustment to make them more equivalent to the subject property for this feature. The appellant's comparables and board of review comparable #3 would also require upward adjustments for the differences in construction from frame or frame and brick to all brick. Appellant's comparable #2 has an unfinished basement while the subject has a partially finished basement suggesting an upward adjustment to the comparable would be proper. Appellant's comparables #3 and #4 have one less bathroom than the subject suggesting an upward adjustment would be appropriate. The board of review comparables have an additional full bathroom than the subject but lack the subject's ½-bathroom indicating a slight upward adjustment would be proper. Appellant's comparable #2 has three fireplaces while the subject has two fireplaces indicating that a negative or downward adjustment would be justified while the remaining comparables have one less fireplace than the subject indicating these would require an upward adjustment. These comparables have improvement assessments that range from \$284,030 to \$325,600 or from \$72.00 to \$87.88 per square foot of living area. The comparables most similar to the subject in size are appellant's comparables #2 and #3 which have improvement assessments of \$325,600 and \$293,110 or \$75.30 and \$72.00 per square foot of living area, respectively. The subject's improvement assessment of \$353,340 or \$87.52 per square foot of living area falls above the overall range established by the best comparables in this record and is below only one comparable on a per square foot of living area basis. Importantly, the subject's improvement is significantly above the comparables most similar to the subject dwelling in size. Based on this record, after considering the necessary adjustments to the comparables for differences from the subject property, the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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:

December 19, 2023



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

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