



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

APPELLANT: David L. Neukuckatz  
DOCKET NO.: 21-07316.001-R-1  
PARCEL NO.: 02-11-116-037

The parties of record before the Property Tax Appeal Board are David L. Neukuckatz, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the DuPage County Board of Review.<sup>1</sup>

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:** \$38,000  
**IMPR.:** \$84,590  
**TOTAL:** \$122,590

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 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 ranch style dwelling of masonry exterior construction with 1,684 square feet of living area. The dwelling was constructed in 1964. Features of the home include a 1,684 square foot basement with 1,263 square feet of finished area, central air conditioning, and a 2-car garage. The property is located in Roselle, Bloomingdale Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on 12 equity comparables located in the same assessment neighborhood code as the subject and within .49 of a mile from the subject property. The comparables are improved with ranch style

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<sup>1</sup> The parties agreed to waive the scheduled hearing on this case and have the Board issue a decision based on the evidence in the record.

dwelling of frame, masonry, or mixed exterior construction that range in size from 1,544 to 1,845 square feet of living area. The homes were built from 1956 to 1973. Each comparable is reported to have a 568 to 1,562 square foot basement with each containing from 227 to 1,045 square feet of finished basement area, central air conditioning, and a 2-car garage. Five comparables each have one or two fireplaces. The comparables have improvement assessments that range from \$67,150 to \$83,610 or from \$37.82 to \$45.85 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$122,590. The subject has an improvement assessment of \$84,590 or \$50.23 per square foot of living area.

In response to the appeal, the board of review through the township assessor submitted a comparable report spreadsheet of appellant's comparables #1 through #5 noting they have smaller basements.

In support of its contention of the correct assessment, the board of review submitted information prepared by the township assessor on five equity comparables located in the same subdivision as the subject. The comparables are improved with ranch style dwellings of frame or masonry exterior construction ranging in size from 1,288 to 1,694 square feet of living area. The homes were built from 1958 to 1972. Each comparable has a 693 to 1,659 square foot basement, with each containing from 340 to 1,426 square feet of finished area. Each comparable also has central air conditioning and a 2-car garage. Four comparables each have one or two fireplaces. The comparables have improvement assessments that range from \$68,450 to \$82,610 or from \$47.83 to \$53.14 per square foot of living area. The assessor also provided a map of appellant's comparable sales #1 through #5 and assessor's comparables in relation to the subject along with property record cards and exterior photographs. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants' counsel argued the board of review comparables #3 and #5 are not comparable to the subject due to differences in dwelling size.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted 17 equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1, #2, #7, #9 and #11 and board of review comparable #1 which have considerably smaller basements when compared to the subject. The Board gives

less weight to board of review comparable #5 due to its considerably smaller dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the parties' ten remaining comparables which are relatively similar to the subject in location, age, dwelling size and some features. However, nine of the ten comparables have less finished basement area than the subject. These comparables have improvement assessments that range from \$68,340 to \$82,610 or from \$44.23 to \$51.68 per square foot of living area. The subject's improvement assessment of \$84,590 or \$50.23 per square foot of living area falls within the range established by the best comparables in this record on a square foot basis but higher on an overall basis. However, after considering adjustments to the best comparables for differences including finished basement area when compared to the subject, the Board finds the appellants 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:

October 17, 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

AGENCY

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