



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

APPELLANT: Jerome P. Kersten
DOCKET NO.: 22-03555.001-R-1
PARCEL NO.: 01-10-224-017

The parties of record before the Property Tax Appeal Board are Jerome P. Kersten, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich, 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: \$23,550
IMPR.: \$69,640
TOTAL: \$93,190

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 2022 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 is improved with a split-level dwelling of aluminum siding and brick exterior construction containing 1,325 square feet of living area.¹ The dwelling was constructed in 1978. Features of the home include a finished lower level with 575 square feet, central air conditioning, one fireplace, two bathrooms, and an attached two-car garage with 440 square feet of building areas. The property has a 7,800 square foot site located in Bartlett, Wayne 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 eight equity

¹ The Board finds the best evidence of the subject's dwelling size was contained on the copy of the subject's property card submitted by the board of review, which contains a schematic diagram with dimensions of the subject dwelling.

comparables improved with split-level style dwellings of frame, vinyl siding, or aluminum siding exterior construction each with 1,135 square feet of living area. The homes were built from 1976 to 1978. Each comparable has central air conditioning, two bathrooms, and a garage with 440 square feet of building area. Two of the comparables have one fireplace. These properties are in the same neighborhood as the subject and from approximately .25 to .46 of a mile from the subject property. Their improvement assessments range from \$42,030 to \$61,480 or from \$37.03 to \$54.17 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$60,010.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$93,190. The subject property has an improvement assessment of \$69,640 or \$52.56 per square foot of living area.

The board of review explained the subject property has a room addition behind the garage, a porch that was converted to living area, that was added to the assessment in 2019 but not updated online until the appeal was filed. The addition increased the subject's living area from 1,135 to 1,325 square feet.

With respect to the appellant's comparables, the board of review asserted that none have the extra finished living area as does the subject. In support of this statement the board of review submitted copies of the property record cards for the appellant's comparables containing a schematic diagram of each home identifying a porch behind the garage of each dwelling. The board of review also stated appellant's comparable #1 had an assessment reduction several years ago due to condition, comparable #2 had an assessment reduction in 2021 to one-third of its 2020 sales price, and appellant's comparables #3 through #7 have adjustments to their land and improvement assessments because of their location along a busy street, Stearns Road.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with split-level style dwellings that have had their porches converted to living area, like the subject property. The board of review submitted copies of the property record cards for the comparables with schematic diagrams of the homes depicting the finished area behind each garage, like the subject. The board of review comparables are of aluminum siding and brick or frame and brick exterior construction each with 1,325 square feet of living area. The dwellings were built from 1976 to 1979. Each comparable has a lower level with 575 square feet of finished area, central air conditioning, one fireplace, two bathrooms, and a 440 square foot attached garage. The comparables are in the same neighborhood as the subject and from approximately .09 to .98 of a mile from the subject. The comparables have improvement assessments ranging from \$69,480 to \$71,160 or from \$52.44 to \$53.71 per square foot of living area.

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 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 Board finds the best evidence of assessment equity to be the comparables submitted by the board of review as these properties are improved with dwellings more similar to the subject dwelling in size and features than are the comparables provided by the appellant. The board of review comparables have improvement assessments that range from \$69,480 to \$71,160 or from \$52.44 to \$53.71 per square foot of living area. The subject's improvement assessment of \$69,640 or \$52.56 per square foot of living area falls within the range established by the best comparables in this record. Based on this record 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:

April 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

JEROME P KERSTEN, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187