



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

APPELLANT: Stanislaw Ligas  
DOCKET NO.: 22-03583.001-R-1  
PARCEL NO.: 10-03-208-024

The parties of record before the Property Tax Appeal Board are Stanislaw Ligas, 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 **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:** \$59,620  
**IMPR.:** \$133,322  
**TOTAL:** \$192,942

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 consists of a two-story dwelling of brick exterior construction with 3,201 square feet of living area. The dwelling was constructed in 1997. Features of the home include a basement, central air conditioning, a fireplace and two garages totaling 1,390 square feet of building area.<sup>1</sup> The property has a 15,017 square foot site and is located in Hinsdale, 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 four equity comparables improved with two-story dwellings of frame or brick exterior construction that

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<sup>1</sup> The parties' respective grid sheets indicate different square footage totals for the subject's garage; however, the Board finds the subject's property record card, which was offered by the board of review, indicates there are two garages that have a total of 1,390 square feet of building area.

range in size from 2,954 to 3,349 square feet of living area. The homes were built from 1995 to 2000. Each comparable has a basement, a fireplace, and a garage ranging in size from 782 to 1,419 square feet of building area. Three of the comparables also have central air conditioning. The comparables have the same assessment neighborhood code as the subject and are located from 0.02 to 0.16 of a mile from the subject property. The comparables have improvement assessments that range from \$123,000 to \$138,040 or from \$40.30 to \$41.95 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$132,612.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$211,250. The subject property has an improvement assessment of \$151,630 or \$47.37 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables along with property record cards, and a map depicting the location of the subject property, the appellant's comparables, and the board of review's comparables. The board of review's comparables are improved with two-story dwellings of frame or brick and frame exterior construction that range in size from 2,845 to 4,253 square feet of living area.<sup>2</sup> The homes were built from 1995 to 1997. Each comparable has a basement, central air conditioning, a fireplace, and a garage ranging in size from 737 to 851 square feet of living area. The comparables have the same assessment neighborhood code as the subject and are located from 0.15 to 0.20 of a mile from the subject property. The comparables have improvement assessments that range from \$122,470 to \$157,760 or from \$42.36 to \$47.46 square foot of living area.

In written rebuttal, the appellant's counsel argued county comparable #3 was not comparable due to significant differences in size. The appellant's counsel further claimed county comparables #1 and #2 are acceptable comparables and support a reduction.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains seven equity comparables submitted by the parties to support their respective positions. The Board gives less weight to the board of review's comparable #3 due to

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<sup>2</sup> In written rebuttal, the appellant's counsel noted the board of review's grid sheet contained the incorrect square footage of living area for its comparable #3. In support of this contention, counsel attached a printout and diagram from Downers Grove Township indicating a total of 4,253 square feet of living area for the board of review's comparable #3.

a difference from the subject dwelling in size. The Board finds the best evidence of assessment equity to be the remaining comparables in the record. These comparables are relatively similar to the subject dwelling in terms of size, age, location and amenities, although adjustments to some of the comparables, to account for differences in some features, would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from \$122,470 to \$138,040 or from \$40.30 to \$43.77 per square foot of living area. The subject's improvement assessment of \$151,630 or \$47.37 per square foot of living area falls above the range established by the best comparables in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did demonstrate 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:

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

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