



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

APPELLANT: John & Kelly Kloster IV  
DOCKET NO.: 22-03600.001-R-1  
PARCEL NO.: 09-22-202-021

The parties of record before the Property Tax Appeal Board are John & Kelly Kloster IV, the appellants, 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:** \$60,680  
**IMPR.:** \$212,046  
**TOTAL:** \$272,726

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 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 2-story dwelling of brick exterior construction with 3,594 square feet of living area. The dwelling was constructed in 2007. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a garage containing 744 square feet of building area.<sup>1</sup> The property has a 13,089 square foot site and is located in Willowbrook, 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 eight equity comparables located in the same assessment neighborhood as the subject and within .40 of a mile from the subject property. The comparables are improved with 2-story dwellings of either frame or brick exterior construction ranging in size from 3,390 to 3,855 square feet of living area. The

---

<sup>1</sup> Additional descriptive details regarding the subject property were gleaned from evidence submitted by the board of review, which was not refuted by the appellants in rebuttal filing.

dwellings were built from 2002 to 2009. Each comparable is reported to have an unfinished basement, one fireplace and a garage ranging in size from 643 to 865 square feet of building area. Four comparables each have central air conditioning. The comparables have improvement assessments that range from \$168,550 to \$201,910 or from \$46.44 to \$52.94 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$185,536 or \$51.62 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 \$284,590. The subject property has an improvement assessment of \$223,910 or \$62.30 square foot of living area.

In response to the appeal, the board of review provided a location map depicting the location of the subject property in relation to the comparables submitted by each party.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located in the same assessment neighborhood as the subject and within .48 of a mile from the subject property. The comparables are improved with 2-story dwellings of either brick or frame and brick exterior construction ranging in size from 3,367 to 3,883 square feet of living area. The dwellings were built in 2000 and 2006. Each comparable has a basement, two of which have finished area, central air conditioning, one fireplace and a garage ranging in size from 705 to 877 square feet of building area.<sup>2</sup> Comparable #2 has a 2,640 square foot sport court and comparable #3 has an inground swimming pool. The comparables have improvement assessments ranging from \$203,630 to \$216,000 or from \$55.63 to \$60.48 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayers 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 evidence in the record supports a reduction in the subject's assessment is warranted.

The parties provided eleven suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellants' comparables and the board of review comparable #4 due to their lack of finished basement area and/or central air conditioning when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #2. The Board finds that these comparables are most similar to the subject in location, design, age dwelling size and features. However, the Board finds that the board of review comparable #2 has a sport court, suggesting downward adjustment would be required to make

---

<sup>2</sup> Additional descriptive details of the comparables were found in the property record cards provided by the board of review.

this comparable more equivalent to the subject. Nevertheless, the comparables have improvement assessments of \$203,630 and \$216,000 or \$55.63 and \$60.48 per square foot of living area. The subject's improvement assessment of \$223,910 or \$62.30 per square foot of living area, is greater than the best comparables contained in the record. Based on this record and after considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the 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

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

APPELLANT

John & Kelly Kloster IV, 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