



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

APPELLANT: Peter & Malgorzata Urban  
DOCKET NO.: 22-03610.001-R-1  
PARCEL NO.: 07-07-303-024

The parties of record before the Property Tax Appeal Board are Peter & Malgorzata Urban, 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 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:** \$62,270  
**IMPR.:** \$121,740  
**TOTAL:** \$184,010

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 frame and brick exterior construction with 3,040 square feet of living area. The dwelling was constructed in 1993. Features of the home include an unfinished basement, central air conditioning, one fireplace and a garage containing 656 square feet of building area.<sup>1</sup> The property has a 12,502 square foot site and is located in Aurora, Naperville 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 .5 of a mile from the subject property. The comparables are improved with 2-story dwellings of either frame or brick and frame exterior construction ranging in size from 3,003 to 3,338 square feet of living area. The

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<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 any rebuttal filing.

dwelling were built from 1992 to 1997. Each comparable is reported to have a basement, three of which have finished area, central air conditioning and a garage containing 726 square feet of building area. The comparables have improvement assessments that range from \$97,870 to \$127,050 or from \$31.06 to \$38.06 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$109,748 or \$36.10 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 \$184,010. The subject property has an improvement assessment of \$121,740 or \$40.05 square foot of living area.

In response to the appeal, the board of review provided property record cards for both parties' comparables, indicating that the comparables submitted by the appellants each have either one or two fireplaces and a garage ranging in size from 611 to 714 square feet of building area. The board of review also submitted 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 seven equity comparables located in the same assessment neighborhood as the subject and within .34 of a mile from the subject property. The comparables are improved with 2-story dwellings of either frame or brick and frame exterior construction ranging in size from 2,955 to 3,234 square feet of living area. The dwellings were built from 1992 to 1997. Each comparable has a basement, three of which have finished area, central air conditioning, one fireplace and a garage ranging in size from 511 to 840 square feet of building area. The comparables have improvement assessments ranging from \$121,060 to \$128,650 or from \$37.74 to \$41.27 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellants argued that when determining uniformity, only the building value, the above ground living area (AGLA), is considered, and no property should be assessed higher than other similar property within the same geographical area. The appellants' attorney further argued that taking all the board of review equity comparables into consideration, along with all the appellants' equity comparables shows that 11 of 15 or 73% of the equity comparables support a reduction based on building price per square foot.

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

As an initial matter, the Board finds the appellants' counsel's argument that only the building value, the above ground living area (AGLA), is considered, and no property should be assessed higher than other similar property within the same geographical area should not be considered in determining uniformity to be without merit. The Board finds that all improvements and their

respective assessments are to be considered in order to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property. Section 1910.65(b) of the Board's rules provide:

Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of the subject property and it is recommended that not less than three comparable properties be submitted. Documentation must be submitted showing the **similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property.** (Emphasis Added). (86 Ill.Admin.Code §1910.65(b).

In order for the Board to properly evaluate the comparables, it is necessary to have the salient characteristics associated with the dwellings so as to be able to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property.

The parties provided fifteen suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellants' comparables #1, #3 and #8 along with board of review comparables #3, #4 and #5 due to their finished basement area when compared to the subject's unfinished basement.

The Board finds the best evidence of assessment equity to be the appellants' comparables #2 and #4 through #7 along with board of review comparables #1, #2, #6 and #7. The Board finds that these comparables are most similar to the subject in location, design, age dwelling size and features. These comparables have improvement assessments ranging from \$107,230 to \$128,650 or from \$35.44 to \$41.27 per square foot of living area. The subject's improvement assessment of \$121,740 or \$40.05 per square foot of living area falls within the range established by the best comparables contained in this record. Based on this record and after considering adjustments to the comparables for differences from 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 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

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