



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

APPELLANT: Mary & Sam Kletzien  
DOCKET NO.: 22-03807.001-R-1  
PARCEL NO.: 05-10-309-007

The parties of record before the Property Tax Appeal Board are Mary & Sam Kletzien, the appellants; 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:** \$35,380  
**IMPR.:** \$145,350  
**TOTAL:** \$180,730

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 exterior construction with 2,288 square feet of living area. The dwelling was constructed in 1976. Features of the home include a basement with 1,100 square feet of finished area,<sup>1</sup> central air conditioning, a fireplace, 3.5 bathrooms, and a 2-car garage with 576 square feet of building area. The property has a 14,574 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellants contend both overvaluation and assessment inequity concerning the improvement as the bases of the appeal. In support of these arguments, the appellants submitted information on three comparables located within 0.5 of a mile of the subject and within the same assessment neighborhood code as the subject. The parcels range in size from 12,235 to 19,562 square feet of

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<sup>1</sup> The parties differ regarding the subject's finished basement area. The Board finds the best evidence of finished basement area is found in its property record card presented by the board of review, which was not refuted by the appellants.

land area and are improved with 2-story homes of frame or frame and masonry exterior construction ranging in size from 2,252 to 2,498 square feet of living area. The dwellings were built from 1975 to 1978. Each home has a basement with 454 to 892 square feet of finished area, central air conditioning, a fireplace, 2.5 or 3.5 bathrooms, and a 2-car garage. The comparables have improvement assessments ranging from \$111,940 to \$141,630 or from \$49.68 to \$56.70 per square foot of living area and sold from May 2017 to May 2021 for prices ranging from \$450,000 to \$495,000 or from \$198.16 to \$217.04 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$180,730. The subject's assessment reflects a market value of \$542,244 or \$236.99 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>2</sup> The subject has an improvement assessment of \$145,350 or \$63.53 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.53 of a mile from the subject and within the same assessment neighborhood code as the subject, together with a map depicting the locations of both parties' comparables in relation to the subject. The parcels range in size from 8,289 to 15,906 square feet of land area and are improved with 2-story homes of frame or frame and masonry exterior construction ranging in size from 2,089 to 2,224 square feet of living area. The dwellings were built from 1965 to 1978. Each home has a basement, two of which have 434 or 800 square feet of finished area, central air conditioning, a fireplace, 1.5 or 2.5 bathrooms, and a garage ranging in size from 399 to 576 square feet of building area. The comparables have improvement assessments ranging from \$136,930 to \$145,860 or from \$62.70 to \$66.89 per square foot of living area and sold from October 2020 to June 2022 for prices ranging from \$540,000 to \$645,000 or from \$251.83 to \$290.02 per square foot of living area, including land.

The board of review submitted a brief contending the subject is in better condition than the appellants' comparables due to a recently improved finished basement with one full bath and a 234 square foot enclosed porch. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellants contends in part the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c).

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<sup>2</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2022.

The record contains a total of six comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparables #1 and #2 and the board of review's comparable #2, which sold less proximate in time to the January 1, 2022 assessment date than the other comparables in this record.

The Board finds the best evidence of market value to be the appellant's comparable #3 and the board of review's comparables #1 and #3, which sold more proximate in time to the assessment date and are relatively similar to the subject in dwelling size, age, site size, location, and some features, although these comparables have fewer bathrooms than the subject and one comparable lacks finished basement area that is a feature of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$489,000 to \$645,000 or from \$217.04 to \$290.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$542,244 or \$236.99 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment for overvaluation is not justified.

The appellants also 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 record contains a total of six equity comparables for the Board's consideration, which are relatively similar to the subject in dwelling size, age, location, and some features, although four comparables have fewer bathrooms than the subject and one comparable lacks finished basement area that is a feature of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables have improvement assessments ranging from \$111,940 to \$145,860 or from \$49.68 to \$66.89 per square foot of living area, including land. The subject's improvement assessment of \$145,350 or \$63.53 per square foot of living area is within the range established by the comparables in this record. Based on this evidence and after considering appropriate adjustments to the comparables for differences from the subject, such as finished basement and bathroom count, the Board finds a reduction in the subject's assessment for assessment equity 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: March 26, 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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