



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

APPELLANT: Kristin Smetana
DOCKET NO.: 23-05125.001-R-1
PARCEL NO.: 09-19-414-010

The parties of record before the Property Tax Appeal Board are Kristin Smetana, the appellant; 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: \$46,060
IMPR.: \$101,720
TOTAL: \$147,780

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 2023 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 split-level dwelling of brick exterior construction with 1,598 square feet of living area. The dwelling was built in 1977. Features of the home include a 1,598 square foot basement, central air conditioning, a fireplace, and a 469 square foot garage. The property has a 9,450 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellant submitted information on three comparable properties located within .10 of a mile from the subject. Two comparables are also located on the same street as the subject. The comparables are improved with split-level dwellings of brick exterior construction containing 1,598 square feet of living area. The dwellings were built in 1977 or 1978. The comparables have 1,389 square foot basements, central air conditioning, and a 469 square foot garage. Two comparables each have a fireplace.

The comparables have improvement assessments ranging from \$96,090 to \$99,100 or from \$60.13 to \$62.02 per square foot of living area.¹ The appellant included a brief arguing the subject's assessment is definitely over assessed when compared to identical properties.

Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$93,940 or \$58.79 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 \$147,780. The subject property has an improvement assessment of \$101,720 or \$63.65 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three comparable properties located within .19 of a mile from the subject. One comparables is also located on the same street as the subject. The comparables are improved with split-level dwellings of brick exterior construction containing 1,598 square feet of living area. The dwellings were built in 1977 or 1986. The comparables have 1,389 or 1,433 square foot basements, central air conditioning, a fireplace and a 469 square foot garage. The comparables have improvement assessments ranging from \$100,820 to \$102,110 or from \$63.09 to \$63.90 per square foot of living area.

Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellant submitted rebuttal arguing the board of review's comparables are on average almost 3 years newer than the subject and the average distance of the comparables is .113 miles from the subject, which makes the appellant's comparables more relevant than those proffered by the board of review.

Conclusion of Law

The taxpayer contends assessment inequity with respect to the subject's improvement 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 parties submitted a total of six comparable properties for the Board's consideration, all of which are very similar to the subject. Nevertheless, the Board gives less weight to the appellant's comparable #3, due to its lack of a fireplace when compared to the subject. The Board also gives less weight to the board of review's comparable #1, due to its newer dwelling when compared to the subject. The Board finds the parties' remaining comparables are similar

¹ The appellant erroneously included the subject's land assessment when computing the subject's per square foot improvement assessment.

to the subject in location, design, age, size and most features. However, each of the parties' best comparables are inferior to the subject due to their smaller basement area. Nevertheless, the best comparables have improvement assessments ranging from \$98,530 to \$101,320 or from \$61.66 to \$63.40 per square foot of living area. The subject's improvement assessment of \$101,720 or \$63.65 per square foot of living area falls slightly above the range established by the best comparables in the record. However, after considering adjustments to the best comparables for differences when compared to the subject, such as their smaller basement area, the Board finds the subject's slightly higher improvement assessment is justified. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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: _____

December 17, 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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