



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

APPELLANT: Ronald Gerstung
DOCKET NO.: 23-05128.001-R-1
PARCEL NO.: 09-15-207-044

The parties of record before the Property Tax Appeal Board are Ronald Gerstung, the appellant, by attorney Christopher M. Caira, of KBC Law Group in Chicago; 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: \$70,160
IMPR.: \$313,170
TOTAL: \$383,330

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 2-story dwelling of brick exterior construction with 4,820 square feet of living area. The dwelling was built in 2005. Features of the home include an unfinished basement, central air conditioning, two fireplaces, and a 900 square foot garage. The property has a 26,820 square foot site and is located in Willowbrook, 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 from .3 of a mile to 1 mile from the subject. The comparables are improved with 2-story dwellings of frame or brick exterior construction ranging in size from 3,764 to 6,697 square feet of living area. The dwellings were built from 2001 to 2007. The

comparables have basements, two of which have finished area¹, central air conditioning, one or three fireplaces, and a garage ranging in size from 751 to 1,278 square feet of building area. The comparables have improvement assessments ranging from \$222,840 to \$259,560 or from \$38.76 to \$59.57 per square foot of living area. The appellant included a brief arguing the subject's assessment is excessive and inconsistent when compared to similar properties.

Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$244,920 or \$50.81 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 \$383,330. The subject property has an improvement assessment of \$313,170 or \$64.97 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 .35 of a mile from the subject. The comparables are improved with 2-story dwellings of brick exterior construction ranging in size from 4,081 to 4,983 square feet of living area. The dwellings were built from 2004 to 2007. The comparables have basements, two of which have finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 746 to 1,117 square feet of building area. The comparables have improvement assessments ranging from \$294,950 to \$331,450 or from \$66.04 to \$72.97 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 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. The Board gives less weight to the appellant's comparables, as well as the board of review's comparable #1, due to their significant differences in dwelling size when compared to the subject. The Board finds the board of review's remaining comparables are similar to the subject in location, design, age, size and most features. The best comparables have improvement assessments of \$294,950 and \$331,450 or \$66.04 and \$66.52 per square foot of living area. The subject's improvement assessment of \$313,170 or \$64.97 per square foot of living area falls between the improvements assessments of the best comparables in the record on a total

¹ The board of review submitted Property Record Card's (PRC's) for the appellant's comparables, which revealed two of the appellant's comparables have finished basement area.

improvement assessment basis but below the improvement assessments on a per square foot basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. 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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