



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

APPELLANT: Kenneth & Michelle Czaplewski
DOCKET NO.: 23-05166.001-R-1
PARCEL NO.: 09-03-212-004

The parties of record before the Property Tax Appeal Board are Kenneth & Michelle Czaplewski, 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: \$49,110
IMPR.: \$92,510
TOTAL: \$141,620

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 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 frame exterior construction with 2,329 square feet of living area. The dwelling was constructed in 1976. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 483 square foot garage. The property has an 8,520 square foot site and is located in Westmont, Downers Grove Township, DuPage County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on six equity comparables located within .8 of a mile from the subject. The comparables have sites ranging in size from 8,400 to 15,026 square feet of land area that are improved with 2-story dwellings of frame exterior construction with 2,329 square feet of living area. The homes were built from 1974 to 1977. The comparables have unfinished basements, central air conditioning, a fireplace and a 483 square foot garage. One comparable has a swimming pool. The comparables have land assessments ranging from

\$48,000 to \$58,290 or from \$3.88 to \$6.37 per square foot of land area and improvement assessments ranging from \$90,490 to \$91,890 or from \$38.85 to \$39.45 per square foot of living area. Based on this evidence the appellants requested the subject's land assessment be reduced to \$46,210 or \$5.42 per square foot of land area and the subject's improvement assessment be reduced to \$90,490 or \$38.85 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 \$141,620. The subject has a land assessment of \$49,110 or \$5.76 per square foot of land area and an improvement assessment of \$92,510 or \$39.72 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within .49 of a mile from the subject. The comparables have sites ranging in size from 8,400 to 14,634 square feet of land area that are improved with 2-story dwellings of frame exterior construction with 2,329 square feet of living area. The homes were built from 1974 to 1976. The comparables have unfinished basements, central air conditioning, a fireplace and a 483 square foot garage. The comparables have land assessments ranging from \$47,390 to \$63,550 or from \$4.34 to \$5.76 per square foot of land area and improvement assessments ranging from \$92,370 to \$92,470 or from \$39.66 to \$39.70 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 appellants 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.

The Board finds the best evidence of land assessment equity to be the appellants' comparables #1, #2, #4, #5 and #6, as well as the board of review's comparable #3. These comparables are similar to the subject in location and site size. The best comparables have land assessments ranging from \$48,000 to \$54,250 or from \$5.63 to \$6.37 per square foot of land area. The subject's land assessment of \$49,110 or \$5.76 per square foot of land area falls within the range established by the best land comparables in this record. After considering adjustments to the best land comparables for differences when compared to the subject, the Board finds the subject's land assessment is supported. The Board gives less weight to the parties' remaining land comparables, due to their considerably larger site size when compared to the subject. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not warranted.

The Board finds the best evidence of improvement assessment equity to be the appellants' comparables #1, #2, #3, #4 and #6, as well as the board of review's comparables. These comparables are similar to the subject in location, dwelling design, size and most features. However, six of the parties' best comparables have slightly older dwellings when compared to the subject. Nevertheless, the best comparables have improvement assessments ranging from \$90,490 to \$92,470 or from \$38.85 to \$39.70 per square foot of living area. The subject's improvement assessment of \$92,510 or \$39.72 per square foot of living area falls slightly above the range established by the best improvement comparables in this record. However, after considering adjustments to the best improvement comparables for differences when compared to the subject, such as their slightly older dwellings, the Board finds the subject's slightly higher improvement assessment is justified. The Board gives less weight to the appellants' improvement comparable #5, due to its swimming pool feature when compared to the subject. Based on this record 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 subject's improvement assessment is not warranted.

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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