



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

APPELLANT: Misael Calederon
DOCKET NO.: 23-05371.001-R-1
PARCEL NO.: 02-27-300-063

The parties of record before the Property Tax Appeal Board are Misael Calederon, the appellant, by attorney William L. Saranow, of Saranow Law Group, LLC in Northbrook; 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: \$22,540
IMPR.: \$60,600
TOTAL: \$83,140

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.

The parties appeared before the Property Tax Appeal Board on August 19, 2025 for a hearing at the DuPage Center in Wheaton pursuant to prior written notice dated June 19, 2025. Appearing on behalf of the appellant was attorney William L. Saranow, and on behalf of the DuPage County Board of Review was Thomas McDonnell, Chairman of the DuPage County Board of Review, along with the board of review's witness, John Dabrowski, Bloomingdale Township Assessor.

Findings of Fact

The subject property consists of a ranch style dwelling of mixed exterior construction with 1,214 square feet of living area. The dwelling was constructed in 1974. Features of the home include 2-full bathrooms, central air conditioning, one fireplace and a 1-car garage. The property has an approximately 6,633 square foot site and is located in Glendale Heights, Bloomingdale Township, DuPage County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with ranch style dwellings of mixed exterior construction each with 1,214 square feet of living area and built in 1974 or 1975. Each comparable has 1 or 2-full bathrooms, central air conditioning and a 1-car garage. One home has a fireplace. The comparables have improvement assessments ranging from \$53,850 to \$57,220 or from \$44.36 to \$47.13 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$55,722 or \$45.90 per square foot of living area.

Under cross examination by the board of review, Mr. Saranow admitted that it was fair to say that a fireplace and an additional bathroom adds value to a property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$83,140. The subject has an improvement assessment of \$60,600 or \$49.92 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with ranch style dwellings of mixed exterior construction each with 1,214 square feet of living area and built from 1974 to 1976. Each comparable has 2-full bathrooms, central air conditioning and a 1-car garage. The comparables have improvement assessments of \$57,220 or \$47.13 per square foot of living area.

Mr. Dabrowski testified that there were no other ranches in the subject's neighborhood that had both 2-full bathrooms and a fireplace. Based on this evidence, the board of review requested the subject's assessment be confirmed.

On cross examination, Mr. Dabrowski testified a fireplace adds \$5,000 to \$7,000 in assessed valuation while a bathroom adds approximately \$7,000 to \$10,000 in assessed valuation to a property. Mr. Dabrowski qualified these value ranges stating actual amounts can differ from one area to another.

In written and oral rebuttal, Mr. Saranow argued each of the board of review comparables has a lower per square foot improvement assessment than the subject, that board of review comparables #2 and #3 are newer in age when compared to the subject, and that appellant comparable #2 has an equal fireplace with a per square foot improvement assessment of that is approximately \$3.00 less than the subject's per square foot improvement assessment.

Conclusion of Law

The appellant contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted six equity comparables for the Board's consideration. The Board finds both parties' comparables are identical or nearly identical to the subject in location, age, design, dwelling size and features. However, the comparables present varying degrees of similarity to the subject in bathroom count and presence of a fireplace, suggesting adjustments are needed to make the comparables more equivalent to the subject. Analyzing the subject's improvement assessment with the improvement assessments of appellant comparable #3 and board of review comparable #1 suggests that a fireplace adds \$2.79 per square foot to the improvement assessment. Analyzing the improvement assessments of appellant comparable #1 and board of review comparable #2 suggests that an additional full bathroom adds \$2.77 per square foot to the improvement assessment.

The comparables have improvement assessments ranging from \$53,850 to \$57,220 or from \$44.36 to \$47.13 per square foot of living area. The subject's improvement assessment of \$60,600 or \$49.92 per square foot of living area falls above the improvement assessments of the comparables in this record, which appears logical given the subject's fireplace amenity and 2-full bathrooms. Therefore, after considering appropriate adjustments to the comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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 properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which, appears to exist on the basis of the evidence in this record.

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: _____

September 16, 2025



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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