



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

APPELLANT: Pam Matyasik  
DOCKET NO.: 23-05526.001-R-1  
PARCEL NO.: 06-17-102-013

The parties of record before the Property Tax Appeal Board are Pam Matyasik, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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:** \$25,820  
**IMPR.:** \$101,790  
**TOTAL:** \$127,610

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 1.5-story dwelling of frame exterior construction with 1,773 square feet of living area. The dwelling was built in 1949. Features of the home include a basement with finished area, central air conditioning, one fireplace, and a 2-car garage with 480 square foot garage. The property has a 12,606 square foot site and is located in Lombard, York Township, DuPage County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables that are located within the same assessment neighborhood code as the subject property and from 0.9 of mile to 1.2 miles from the subject. The comparables are improved with 1.5-story dwellings of frame or stucco exterior construction ranging in size from 1,332 to 2,038 square feet of living area. The dwellings were built in either 1927 or 1952. The comparables

each have a basement, one of which has finished area. Two comparables each have central air conditioning. Each comparable has one fireplace and either a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$60,270 to \$99,540 or from \$45.25 to \$48.84 per square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$84,359 or \$47.58 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 \$127,610. The subject property has an improvement assessment of \$101,790 or \$57.41 per square foot of living area.

As part of the evidence, the board of review included a grid analysis containing each parties' comparables and property record cards for each of the parties' suggested comparables. In addition, the board of review submitted a copy of a memorandum from the York Township Assessor's Office. The Assessor's Office asserted that the appellant's comparables were dissimilar in size to the subject but similar in construction and neighborhood location, while it asserted that the board of review comparables were located in the same neighborhood and of similar style and dwelling size. The Assessor's Office supported these assertions by a description of each of the parties comparables. The Assessor's Office also asserted that the appellant's comparables included sales although the appellant's appeal was based on uniformity (Note: The Board found no evidence of sales submitted into evidence by the appellant). The Assessor's Office also provided a market value analysis, which the Board finds is not responsive to the appellant's lack of uniformity argument and will not be considered. Based upon this evidence, the board of review requested confirmation of the subject property's assessment.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables that are located within the same assessment neighborhood code as the subject property and within 0.92 of a mile from the subject. The comparables are improved with 1.5-story homes of mixed exterior construction ranging in size from 1,638 to 1,825 square feet of living area. The dwellings were built from 1931 to 1953. The homes each have a basement, three of which have finished area. Each comparable has central air conditioning and a garage that ranges in size from 440 to 528 square feet of building area. Three comparables each have one fireplace. The comparables have improvement assessments ranging from \$97,090 to \$108,380 or from \$57.78 to \$60.89 per square foot of living area. Based upon this evidence, the board of review requested confirmation of the subject property's 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 record contains a total of eight comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which are less similar to the subject in dwelling size than the board of review comparables and/or substantially differs from the subject in age. The Board also gives less weight to board of review comparables #3 and #5 which lack basement finish, which is a feature of the subject, and/or differs substantially from the subject in age.

The Board the best evidence of assessment equity to be the board of review's comparables #1, #2, and #4 which are similar to the subject in location, design, age, dwelling size, and most features. These three comparables have improvement assessments ranging from \$97,090 to \$108,380 or from \$58.03 to \$60.89 per square foot of living area. The subject's improvement assessment of \$101,790 or \$57.41 per square foot of living area falls within the range established by the best comparables in this record on an overall basis and below the range on a per square foot basis. 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.

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: \_\_\_\_\_

January 21, 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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