



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

APPELLANT: Kristie Duffek  
DOCKET NO.: 23-05542.001-R-1  
PARCEL NO.: 08-31-310-007

The parties of record before the Property Tax Appeal Board are Kristie Duffek, 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:** \$61,970  
**IMPR.:** \$91,970  
**TOTAL:** \$153,940

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 part 1-story and part 2-story dwelling<sup>1</sup> of vinyl siding exterior construction with 2,356 square feet of living area. The dwelling was constructed in 1977 and is approximately 46 years old. Features of the home include a basement, central air conditioning, and a 420 square foot garage. The property has a 12,916 square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellant contends both overvaluation and assessment inequity regarding the improvement assessment as the bases of the appeal. In support of these arguments, the appellant submitted information on nine comparables located within the same assessment neighborhood code as the subject and from 0.09 of a mile to 1.2 miles from the subject. The parcels range in size from 7,925 to 11,597 square feet of land area and are improved with 2-story homes of vinyl or

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<sup>1</sup> The Board finds the best evidence of design is found in the subject's property record card presented by the board of review which includes a sketch of the subject home.

aluminum siding or vinyl siding and brick exterior construction ranging in size from 2,020 to 2,348 square feet of living area. The dwellings range in age from 46 to 51 years old. Three homes are reported to each have a basement and five homes are reported to each have a fireplace. Each home has central air conditioning and a 420 or a 441 square foot garage. The comparables sold from January 2003 to May 2022 for prices ranging from \$238,000 to \$400,000 or from \$111.22 to \$178.89 per square foot of living area, including land. The comparables have improvement assessments ranging from \$64,890 to \$82,920 or from \$31.48 to \$35.32 per square foot of living area.

The appellant submitted a brief contending that the comparables are similar to the subject in style and dwelling size. The appellant submitted summaries of the comparables, one of which depicts sales prices that are lower than the market values reflected by their assessments. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$68,308.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$153,940. The subject's assessment reflects a market value of \$463,117 or \$196.57 per square foot of living area, land included, when using the 2023 three year average median level of assessment for DuPage County of 33.24% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$91,970 or \$39.04 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on six comparables located within the same assessment neighborhood code as the subject and from 0.07 to 0.75 of a mile from the subject. The parcels range in size from 7,760 to 11,840 square feet of land area and are improved with part 1-story and part 2-story homes of frame exterior construction ranging in size from 2,254 to 2,441 square feet of living area. The dwellings were built from 1975 to 1978. Five homes each have a basement, one of which has finished area; five homes each have central air conditioning; and five homes each have one or two fireplaces. Each home has a 420 or a 441 square foot garage. Three comparables sold in May and December 2022 for prices ranging from \$455,000 to \$487,500 or from \$197.31 to \$199.71 per square foot of living area, including land. The comparables have improvement assessments ranging from \$85,020 to \$98,100 or from \$34.83 to \$42.54 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant asserted the subject's assessment has increased since the subject was purchased in 2016 for a price of \$465,000, which the appellant argued has increased more than comparable properties.

### **Conclusion of Law**

The appellant contends in part the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Adm.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Adm.Code §1910.65(c). The Board finds the appellant did not meet

this burden of proof and a reduction in the subject's assessment for overvaluation is not warranted.

The record contains a total of twelve comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #2 through #9 as these properties sold less proximate in time to the assessment date than the other sales in this record. The Board also gives less weight to the appellant's comparable #1, which lacks a basement that is a feature of the subject.

The Board finds the best evidence of market value to be the board of review's comparables, which sold more proximate in time to the assessment date and are similar to the subject in design, dwelling size, age, location, site size, and most features. These most similar comparables sold for prices ranging from \$455,000 to \$487,500 or from \$197.31 to \$199.71 per square foot of living area, including land. The subject's assessment reflects a market value of \$463,117 or \$196.57 per square foot of living area, including land, which is within the range established by the best comparable sales terms of total market value and below the range on a per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment for overvaluation is not justified.

The appellant also 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.Adm.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.Adm.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 fifteen equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, #4, #6, and #8 and the board of review's comparables #4 and #5, which lack a basement or central air conditioning that are features of the subject. The Board gives less weight to the appellant's comparable #7, which is located more than one mile from the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #3, #5, and #9, and the board of review's comparables #1, #2, #3, and #6, which are more similar to the subject in dwelling size, age, location, and features. These most similar comparables have improvement assessments that range from \$71,370 to \$98,100 or from \$32.83 to \$42.54 per square foot of living area. The subject's improvement assessment of \$91,970 or \$39.04 per square foot of living area falls within the range established by the best comparables in this record. Based on this evidence, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's improvement assessment is not justified on the basis of uniformity.



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.

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Chairman

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Member

Member

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Member

Member

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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: \_\_\_\_\_

March 18, 2025

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Clerk of the Property Tax Appeal Board

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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