



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

APPELLANT: Giedre Balciuniene  
DOCKET NO.: 23-05640.001-R-1  
PARCEL NO.: 10-06-404-003

The parties of record before the Property Tax Appeal Board are Giedre Balciuniene, the appellant, by attorney Edmond Steffey III, of Steffey Law, PC in Westchester; 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:** \$57,840  
**IMPR.:** \$122,810  
**TOTAL:** \$180,650

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-story dwelling of brick exterior construction with 2,515 square feet of living area.<sup>1</sup> The dwelling was built in 2000 and is approximately 23 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a garage with 528 square feet of building area. The property is located in Woodridge, Downers Grove Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on six equity comparables located within 0.2 of a mile from the subject, none of which are located in the subject's assessment neighborhood code. The comparables are improved with 1-story dwellings

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<sup>1</sup> Property characteristics not disclosed by the appellant were gleaned from the subject's property record card presented by the board of review, which was unrefuted by the appellant.

of brick exterior construction with each having 2,515 square feet of living area. The dwellings were built in either 2003 or 2004. The comparables each have an unfinished basement, central air conditioning, and a garage that ranges in size from 462 to 575 square feet of building area. Five comparables each have one fireplace. The comparables have improvement assessments ranging from \$113,750 to \$115,770 or from \$45.23 to \$46.03 per square foot of living area.

As part of the evidence, the appellant provided a copy of the 2023 complaint documentation submitted to the DuPage County Board of Review and property information sheets for each of the appellant's suggested comparables. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$114,784 or \$45.64 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 \$180,650. The subject property has an improvement assessment of \$122,810 or \$48.83 per square foot of living area.

As part of the evidence, the board of review submitted a copy of both parties' grid analyses, property record cards for each of the parties' suggested comparables, and a map depicting the location of the parties' comparables in relation to the subject.

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 and within 0.07 of a mile from the subject. The comparables are improved with 1-story dwellings of brick exterior construction ranging in size from 2,495 to 2,755 square feet of living area. The dwellings were built in either 1999 or 2000. The comparables each have an unfinished basement, central air conditioning, one fireplace, and a garage with either 528 or 552 square feet of building area. The comparables have improvement assessments ranging from \$124,310 to \$133,350 or from \$48.40 to \$50.17 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 nine equity comparables for the Board's consideration. The Board gives less weight to board of review comparables #2 and #3 which are less similar to the subject in dwelling size than the other comparables in this record.

The Board finds the best evidence of assessment equity to be the appellant's comparables as well as board of review comparable #1 which are identical or nearly identical to the subject in overall

property characteristics. The comparables have improvement assessments of \$113,750 to \$124,310 or from \$45.23 to \$49.43 per square foot of living area. The subject's improvement assessment of \$122,810 or \$48.83 per square foot of living area falls within the range established by the most similar comparables in this record.

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 all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence in this record.

Based on this record and after considering appropriate adjustments to the best 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.

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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