



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

APPELLANT: Eric Duda  
DOCKET NO.: 23-05830.001-R-1  
PARCEL NO.: 09-05-418-016

The parties of record before the Property Tax Appeal Board are Eric Duda, the appellant, by Brian S. Maher, attorney at law 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:** \$97,870  
**IMPR.:** \$123,910  
**TOTAL:** \$221,780

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 is improved with a one-story dwelling of brick exterior construction containing 1,772 square feet of living area. The dwelling was constructed in 1958. Features of the home include a basement, central air conditioning, one fireplace, three bathrooms, and an attached garage with 462 square feet of building area. The property has an 11,880 square foot site located in Downers Grove, Downers Grove Township, DuPage County.

The appellant contends 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 improved with one-story dwellings of frame exterior construction that range in size from 1,164 to 2,655 square feet of living area. The homes were built from 1942 to 1966. Each property has an unfinished basement and a garage ranging in size from 437 to 676 square feet of building area. Comparables #1 and #2 each have one fireplace and central air conditioning. The

comparables have 3½, 2 and 1 bathroom, respectively. These properties have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$47,960 to \$161,600 or from \$41.20 to \$60.87 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$87,076.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$221,780. The subject property has an improvement assessment of \$123,910 or \$69.93 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 improved with one-story dwellings of brick exterior construction that range in size from 1,148 to 1,302 square feet of living area. The dwellings were built from 1954 to 1962. Each comparable has central air conditioning, one or two bathrooms, and a garage ranging in size from 350 to 552 square feet of building area. Comparables #1 and #2 have one fireplace. These properties have the same assessment neighborhood code as the subject and are located from approximately .23 to .80 of a mile from the subject property. These properties have improvement assessments ranging from \$80,910 to \$92,460 or from \$70.48 to \$71.12 per square foot of living area.

The board of review also submitted a grid analysis of the appellant's comparables, copies of the property record cards for the subject and the comparables used by both parties, and a map depicting the location of the comparables submitted by the parties in relation to the subject property. The grid analysis of the appellant's comparables as well as a copy of the property record card for appellant's comparable #1 disclosed this property has an improvement assessment of \$161,060 or \$60.66 per square foot of living area, which differs from the appellant's analysis indicating the property has an improvement assessment of \$161,600 or \$60.87 per square foot of living area.

### **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 information on six comparables to support their respective positions. The Board gives less weight to appellant's comparables #1 and #3 as well as board of review comparable #1 due to differences from the subject dwelling in size. The Board gives most weight to appellant's comparable #2 and board of review comparables #2 and #3 as these properties are more similar to the subject in dwelling size although they are either approximately 14% or 27% smaller than the subject dwelling, indicating upward adjustments to the comparables for size would be appropriate. Appellant's comparable #2 is approximately 16 years older than the subject, has one less bathroom than the subject, and has a smaller basement

than the subject, indicating upward adjustments to the comparable would be appropriate to make the comparable more equivalent to the subject for these features. Board of review comparables #2 and #3 each have one less bathroom than the subject and a smaller basement than the subject, indicating these two comparables would require upward adjustments to make them more equivalent to the subject. Additionally, board of review comparable #3 has no fireplace, unlike the subject property, necessitating an upward adjustment to the comparable to make the property more equivalent to the subject property. These three comparables have improvement assessments ranging from \$69,260 to \$92,460 or from \$45.57 to \$71.12 per square foot of living area. The subject's improvement assessment of \$123,910 or \$69.93 per square foot of living area falls above the overall range of the improvement assessments but within the range on a square foot basis as established by the best comparables in this record. The subject's overall higher improvement assessment is appropriate, in part, given the subject dwellings larger size relative to these three comparables. Based on this record, after considering the suggested 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: \_\_\_\_\_

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

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