



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

APPELLANT: Nemanja Kovacevic
DOCKET NO.: 23-05855.001-R-1
PARCEL NO.: 09-15-308-013

The parties of record before the Property Tax Appeal Board are Nemanja Kovacevic, the appellant, by attorney Mark Berardi, of Berardi and Associates, LLC in Homer Glen; 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: \$42,350
IMPR.: \$89,530
TOTAL: \$131,880

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 2-story dwelling of frame exterior construction with 1,636 square feet of living area.¹ The dwelling was built in 1986 and is approximately 37 years old. Features include a partial basement with finished area, central air conditioning, one fireplace, 3.5 bathrooms, and a 440 square foot garage. The property has a 10,911 square foot site and is located in Westmont, Downers Grove 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 in the same assessment neighborhood code as the subject and either on the same block or street as the subject property. The comparables are improved with 2-story dwellings of frame exterior construction with either 1,636 or 1,856 square feet of living area.

¹ The best description of the subject was found in the property record card presented by the board of review.

The dwellings were each built in 1985 and are approximately 38 years old. The comparables each have a partial basement, one of which has finished area. Each comparable has central air conditioning, 2.5 bathrooms, and a garage with either 400 or 440 square feet of building area. The comparables have improvement assessments ranging from \$81,070 to \$87,710 or from \$45.72 to \$49.55 per square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$77,728 or \$47.51 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 \$131,880. The subject property has an improvement assessment of \$89,530 or \$54.72 per square foot of living area.

Additional evidence submitted by the board of review included a copy of its grid analysis and property record cards for the subject and suggested comparables. The board of review also provided a grid analysis and property record cards for two of the three comparables suggested by the appellant as well as an additional property not included in the appellant's grid, which will not be considered by the Board. The board of review additionally submitted 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 that are located in the same assessment neighborhood code as the subject property and within 0.15 of mile from the subject. The comparables are improved with 2-story homes of frame exterior construction with each having 1,636 square feet of living area. The dwellings were built in either 1985 or 1986. Each comparable has a partial basement with finished area, central air conditioning, 2.5 bathrooms, and a garage with 440 square feet of building area. One comparable has a fireplace. The comparables have improvement assessments ranging from \$85,430 to \$87,820 or from \$52.22 to \$53.68 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 six comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2 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 comparable #3 and the board of review's comparables which are identical to the subject in dwelling size with

varying degrees of similarity in location, age, and other features. Each comparable has one fewer bathroom than the subject and two comparables have less finished basement area than the subject suggesting upward adjustments for these differences would be necessary to make them more equivalent to the subject. The best comparables have improvement assessments that range from \$81,070 to \$87,820 or from \$49.55 to \$53.68 per square foot of living area. The subject's improvement assessment of \$89,530 or \$54.72 per square foot of living area falls above the range established by the best comparables in this record. However, the subject's higher improvement assessment is logical considering its slighter newer age, basement finish, and one additional full bathroom when compared to the best comparables. 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: _____

April 15, 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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