



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

APPELLANT: Peter & Gina Kerwin  
DOCKET NO.: 23-05867.001-R-1  
PARCEL NO.: 07-34-104-013

The parties of record before the Property Tax Appeal Board are Peter and Gina Kerwin, the appellants, by Jessica Hill-Magiera, attorney-at-law in Lake Zurich, 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:** \$74,600  
**IMPR.:** \$145,850  
**TOTAL:** \$220,450

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 two-story dwelling of frame construction containing 3,004 square feet of living area. The dwelling was built in 1987. Features of the home include an unfinished basement, central air conditioning, one fireplace, 3½ bathrooms, and an attached garage with 664 square feet of building area. The subject property also has an 880 square foot inground swimming pool and a 3,025 square foot hangar.<sup>1</sup> The property has a 43,506 square foot site located in Naperville, Naperville Township, DuPage County.

The appellants contend inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on four equity

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<sup>1</sup> The board of review submitted a copy of the subject's property record card from which some of the subject's descriptive information was verified or obtained, which was not refuted by the appellants.

comparables.<sup>2</sup> The comparables are composed of two-story dwellings of frame construction that range in size from 3,052 to 3,266 square feet of living area. The homes were built from 1986 to 1990. Each comparable has a basement with one having finished area, central air conditioning, one fireplace, 3 to 4 bathrooms, and a garage ranging in size from 682 to 2,310 square feet of building area. Each property also has a hangar ranging in size from 1,471 to 2,304 square feet of building area. These properties have the same neighborhood code as the subject and are located within approximately .11 of a mile from the subject property. The comparables have improvement assessments ranging from \$129,580 to \$143,600 or from \$40.74 to \$46.56 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$127,760.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$220,450. The subject property has an improvement assessment of \$145,850 or \$48.55 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two-story dwellings of frame and brick construction that range in size from 2,903 to 3,267 square feet of living area. The homes were built from 1988 to 1990. Each comparable has a basement with one having finished area, central air conditioning, and one fireplace. The comparables have 2½, 3 or 4½ bathrooms. Comparables #1, #2 and #4 have attached garages ranging in size from 640 to 728 square feet of building area and detached hangars ranging in size from 1,776 to 1,932 square feet of building area. Comparable #3 has an attached combination garage and hangar with 2,464 square feet of building area. Comparable #2 also has an inground swimming pool.<sup>3</sup> These properties have the same neighborhood code as the subject property and are located from approximately .03 to .29 of a mile from the subject property. The comparables have improvement assessments ranging from \$140,930 to \$162,040 or from \$48.55 to \$49.86 per square foot of living area.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight assessment equity comparables submitted by the parties that are similar to the subject property in location, age, style, and size. The comparables have varying degrees of similarity to the subject in features. These comparables have improvement assessments that range from \$129,580 to \$162,040 or from \$40.74 to \$49.86 per square foot of

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<sup>2</sup> The board of review submitted copies of the property record cards for the appellants' comparables from which the descriptive information about the properties was obtained.

<sup>3</sup> The board of review submitted copies of the property record cards for its comparables from which the descriptive information was verified or obtained.

living area. The subject's improvement assessment of \$145,850 or \$48.55 per square foot of living area falls within the range established by the 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 the Board finds the appellants 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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