



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

APPELLANT: Violeta Dauksaite
DOCKET NO.: 23-05890.001-R-1
PARCEL NO.: 10-02-312-135

The parties of record before the Property Tax Appeal Board are Violeta Dauksaite, 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: \$7,920
IMPR.: \$34,850
TOTAL: \$42,770

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 brick and siding exterior construction with 1,180 square feet of living area. The dwelling was constructed in 1970 and features central air conditioning. The property is located in Willowbrook, Downers Grove Township, DuPage County.

The appellant contends assessment inequity regarding both land and improvement assessments as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within the same assessment neighborhood code as the subject. The appellant did not provide site sizes for the subject or the comparables. The comparables are improved with 2-story homes of brick/siding exterior construction with 1,180 square feet of living area. The dwellings were built in 1970. Each home has central air conditioning. The comparables have land assessments of \$7,280 and have improvement assessments ranging from

\$18,540 to \$32,040 or from \$15.71 to \$27.15 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,770. The subject property has a land assessment of \$7,920 and has an improvement assessment of \$34,850 or \$29.53 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located within the same assessment neighborhood code as the subject. The board of review did not provide site sizes for the subject or the comparables. The comparables are improved with homes with 1,180 square feet of living area. The dwellings were built in 1970. The comparables have land assessments of \$7,920 and have improvement assessments of \$34,850 or \$29.53 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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 eight equity comparables for the Board's consideration. With respect to land assessment equity, the Board finds neither party presented site sizes or information for the subject or the comparables. Nonetheless, the comparables have land assessments of \$7,280 or \$7,920. The subject's land assessment of \$7,920 is equal to five of the eight comparables presented by the parties. Based on this limited record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

With regard to improvement assessment equity, the Board finds the comparables are similar to the subject in dwelling size, age, location, and features and have improvement assessments ranging from \$18,540 to \$34,850 or from \$15.71 to \$29.53 per square foot of living area. The subject's improvement assessment of \$34,850 or \$29.53 per square foot of living area falls within the range established by the comparables in this record and is equal to five of the eight comparables presented by the parties. Based on this record, 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 improvement 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

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

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Violeta Dauksaite
16w611 Mockingbird Ln APT#107
Willowbrook, IL 60527

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187