



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

APPELLANT: Cynthia Ribando  
DOCKET NO.: 23-05934.001-R-1  
PARCEL NO.: 02-11-113-017

The parties of record before the Property Tax Appeal Board are Cynthia Ribando, 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 **A Reduction** 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:** \$40,260  
**IMPR.:** \$56,350  
**TOTAL:** \$96,610

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.

The parties appeared before the Property Tax Appeal Board on June 9, 2025 for a hearing at the DuPage Center in Wheaton pursuant to prior written notice dated April 10, 2025. Appearing was Cynthia Ribando the appellant and on behalf of the DuPage County Board of Review was Donald Whistler, Member, along with the board of review's witness, John Dabrowski, Bloomingdale Township Assessor.

**Findings of Fact**

The subject property consists of a ranch style dwelling of masonry exterior construction with 1,174 square feet of living area. The dwelling was constructed in 1958. Features of the home include a basement with 587 square feet of finished area, 2-bathrooms, central air conditioning and a 1-car attached garage. The property has a 9,889 square foot site and is located in Roselle, Bloomingdale Township, DuPage County.

The appellant contends assessment inequity, with respect to both the land and improvement assessments, as the basis of the appeal.

In support of this argument, the appellant submitted information on four equity comparables located in the same assessment neighborhood code as the subject. The comparables have sites that range in size from 8,967 to 15,275 square feet of land area and are improved with ranch style dwellings of frame or masonry exterior construction that range in size from 1,038 to 1,174 square feet of living area. The homes were built from 1955 to 1957. Each comparable has a basement with finished area ranging in size from 504 to 587 square feet. Each dwelling has from 1 to 2-bathrooms, central air conditioning and either a 1-car or a 2-car attached or detached garage.<sup>1</sup> One comparable has a fireplace. Comparables #3 and #4 each have an enclosed porch amenity. The comparables each have land assessments of \$40,240 or from \$2.63 to \$4.49 per square foot of land area. The comparables have improvement assessments ranging from \$43,660 to \$50,810 or from \$39.12 to \$48.91 per square foot of living area.

Ms. Ribando testified her comparables #1 and #2 have nearly identical dwellings relative to the subject with the exception of garage capacity being 2-cars for these comparables versus the subject's 1-car garage. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$88,670 with a land assessment of \$40,240 or \$4.07 per square foot of land area and an improvement assessment of \$48,430 or \$41.25 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 \$99,890. The subject has a land assessment of \$40,260 or \$4.07 per square foot of land area and an improvement assessment of \$59,630 or \$50.79 per square foot of living area.

Mr. Dabrowski testified all of the appellant comparables are similar to the subject and that land assessments in the subject's neighborhood are calculated on a site basis. He testified that the slight differences in land assessments between the subject and comparable land assessments is the result of "rounding throughout the years." Mr. Dabrowski also testified the subject's brick exterior adds to its improvement assessment and the subject's 1-car attached garage is assessed higher than a 2-car detached garage.

In support of its contention of the correct assessment, the board of review submitted information on six equity comparables located in the same assessment neighborhood code as the subject property. Board of review comparable #5 is the same property as the appellant's comparable #2. The comparables have sites that range in size from 9,259 to 37,931 square feet of land area<sup>2</sup> and are improved with ranch style dwellings of frame, brick or mixed exterior construction ranging in size from 1,056 to 1,364 square feet of living area. The homes were built from 1926 to 1962. Each comparable has a basement with finished area ranging in size from 558 to 1,227 square feet. Each dwelling has from 1 to 2-bathrooms, central air conditioning and a 2-car garage. Two homes each have one fireplace. The comparables have land assessments of \$40,240 or \$40,260

---

<sup>1</sup> The appellant submitted property record cards, photographs and assessment information from the Bloomingdale Township Assessor's Office for the subject and each of the appellant comparables which depicts appellant comparables #3 and #4 as having a 1-car attached and a 2-car attached garage, respectively.

<sup>2</sup> At hearing, the appellant provided the site sizes for the board of review's comparables as this information was left blank on the PTAB's prescribed grid analysis form. The board of review did not refute these land sizes.

or from \$1.06 to \$4.35 per square foot of land area and improvement assessments ranging from \$43,660 to \$69,340 or from \$39.12 to \$56.93 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In response to the board of review's evidence, Ms. Ribando testified all of the board of review's comparables have larger finished basement area and differ from the subject property in garage capacity, fireplace and/or porch amenity.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains nine assessment comparables for the Board's consideration, as one property was common to both parties.

With respect to the equity argument for the subject's land assessment, the Board gives less weight to appellant comparables #2, #3 and #4 along with board of review comparables #1, #2, #4 and #5 which are less similar to the subject in site size than other properties in the record. The Board finds the best evidence of land assessment equity to be appellant comparable #1 and board of review comparables #3 and #6 which are more similar to the subject in site size. These comparables have land assessments of \$40,240 or \$40,260 or from \$4.12 to \$4.49 per square foot of land area. The subject property has a land assessment of \$40,260 or \$4.07 per square foot of land area which is equal to the higher end of the land assessments of the best comparables and falls below the range established by the best land comparables in the record on a per square foot basis. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's land assessment is not supported.

With respect to the subject's improvement assessment, the Board gives less weight to appellant comparables #2, #3 and #4 along with board of review comparables #1, #3 and #5 which are less similar to the subject in age, dwelling size and/or feature fewer bathrooms when compared to the subject property. The Board finds the best evidence of improvement assessment equity to be appellant comparable #1 and board of review comparables #2, #4 and #6 which are more similar to the subject in age, location, design, dwelling size and other features. However, each of these best properties features a 2-car garage when compared to the subject's 1-car garage and three of these best properties have larger finished basement area relative to the subject, suggesting downward adjustments are needed to make these properties more equivalent to the subject. These comparables have improvement assessments ranging from \$48,430 to \$66,830 or from \$41.25 to \$56.93 per square foot of living area. The subject's improvement assessment of \$59,630 or \$50.79 per square foot of living area falls within the range established by the best comparables in this record. However, after considering adjustments to the comparables for

differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is 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: \_\_\_\_\_

July 15, 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

Cynthia Ribando  
609 Banbury Ct.  
Roselle, IL 60172

COUNTY

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