



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

APPELLANT: Chris Petrovich
DOCKET NO.: 23-05989.001-R-1
PARCEL NO.: 03-15-209-015

The parties of record before the Property Tax Appeal Board are Chris Petrovich, the appellant, by attorney Dino Delic, of Delic Law LLC in Bartlett; 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: \$33,180
IMPR.: \$94,270
TOTAL: \$127,450

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 parties appeared before the Property Tax Appeal Board for a hearing at the DuPage County Board of Review Office in Wheaton pursuant to a prior written notice. Appearing on behalf of the appellant was attorney, Dino Delic, along with the owner, Chris Petrovich, and appearing on behalf of the DuPage County Board of Review was board member, Don Whistler along with witness, Donna Castiglia, Senior Residential Appraiser from the Addison Township Assessor's Office.

The subject property consists of a split-level dwelling of frame and brick exterior construction with 1,194 square feet of living area and an additional 390 square feet of living area contained in the loft above the detached garage for a combined living area of 1,584 square feet. The dwelling was constructed in 1966. Features of the dwelling include a lower level that is 75% finished, central air conditioning, and a fireplace. The detached garage was built in 2008 and contains 1,664 square feet of ground floor building area. The finished loft above the garage has a bath.

The property has a 9,324 square foot site and is located in Wood Dale, Addison Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables with the same neighborhood code and located on the same street as the subject. The comparables are improved with split-level dwellings of frame and brick exterior construction ranging in size from 1,176 to 1,371 square feet of living area. The dwellings were built from 1966 to 1988. One comparable has a basement.¹ Each comparable has a lower level that is 75% or 100% finished and central air conditioning. Two comparables each have one fireplace. Each comparable has a garage ranging in size from 460 to 720 square foot garage. Comparable #1 has an additional 524 square foot garage. The comparables have improvement assessments ranging from \$56,070 to \$65,900 or from \$47.68 to \$49.43 per square foot of living area.

The appellant testified that he is familiar with comparable #1 which is his parent's home. The appellant also indicated all the comparables are within close proximity to the subject and noted the differences in age, dwelling size and features.

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 \$127,450. The subject property has an improvement assessment of \$94,270 or \$59.51 per square foot of living area.

In support of this argument the board of review submitted information on six comparables with the same neighborhood code and located from .04 to .53 of a mile from the subject, two of which are on the same street as the subject. Comparable #1 is the same property as appellant's comparable #1. The comparables are improved with split-level dwellings of frame and brick exterior construction ranging in size from 961 to 1,983 square feet of living area. The dwellings were built from 1962 to 1994.² Comparables #4 and #6 have basements. Each comparable has a lower level that is 75% or 100% finished. Five comparables have central air conditioning, four comparables each have one fireplace, and each comparable has a garage ranging in size from 294 to 875 square feet of building area. Comparable #1 has an additional 524 square foot garage. The comparables have improvement assessments ranging from \$52,240 to \$89,190 or from \$43.03 to \$54.36 per square foot of living area. The board of review also submitted a comparable sales map depicting the locations of both parties comparables in relation to the subject.

Donna Castiglia, Senior Residential Appraiser for Addison Township testified that the subject property has a large, detached garage with living area above the garage that has been included in the total gross living area of the subject property. Castiglia further testified that the subject's higher improvement assessment is higher due to the fact none of the comparables have a large, detached garage similar to the subject.

Based on this evidence the board of review requested confirmation of the subject's assessment.

¹ The property record submitted by the board of review disclosed comparable #2 has a basement.

² The descriptions of the comparables were drawn from the property record cards submitted by the board of review.

Upon further questioning, the appellant stated the subject's detached garage has two, 2-car garage stalls that can be accessed from the front and rear driveways. There is also extra storage space on the main floor of the garage. The appellant also stated the loft area above the garage is finished with drywall and has 3' knee walls and a 7' ceiling at the peak which limits the livability. The loft area also has a bath that contains a toilet, sink and small shower.

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 eight comparables for the Board's consideration, one of which was a common comparable between the parties. The Board finds both parties presented comparables with varying differences from the subject in location, age, dwelling size and features. The Board further finds none of the comparables have a large, detached garage similar to the subject in terms of size. These comparables have improvement assessments that ranged from \$52,240 to \$89,190 or from \$43.03 to \$54.36 per square foot of living area. The subject's improvement assessment of \$94,270 or \$59.51 per square foot of living area falls above the range established by the best comparables in this record which is logical due to subject's 1,664 square foot detached garage that was built in 2008, a feature that none of the comparables have. Therefore, after considering adjustments to the best comparables for differences when compared to the subject the Board finds the subject's improvement is supported. Based on this record the Board finds the appellant did not prove by clear and convincing evidence that a reduction in the subject's improvement is warranted.

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: _____

September 16, 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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