



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

APPELLANT: Zak A. Kowal
DOCKET NO.: 24-04092.001-R-1
PARCEL NO.: 05-12-303-005

The parties of record before the Property Tax Appeal Board are Zak A. Kowal, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C., in Chicago, 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: \$49,594
IMPR.: \$231,056
TOTAL: \$280,650

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 2024 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 1.5-story dwelling of frame exterior construction with 2,246 square feet of living area. The dwelling was constructed in 1893 and is approximately 131 years old. Features of the home include a basement with 717 square feet of finished area, 2½ bathrooms, central air conditioning, a fireplace, and a 560 square foot garage. The property has a 15,609 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of the argument, the appellant completed Section IV – Recent Sale Data of the Residential Appeal petition reporting the subject property was purchased on March 11, 2022 for a price of \$775,000. The appellant further reported the property was purchased from Mark and Adrienne Taylor, the parties to the transaction were not related, and a Realtor assisted in the sale of the property. The property was advertised in the Multiple Listing Service (MLS) from February 3, 2022 to March 11, 2022. A

copy of the Warranty Deed and Purchase Contract were submitted which reiterates the purchase price. A copy of the Settlement Statement reiterates the sale price and reports a settlement date of March 11, 2022. The appellant also reported the sale was not caused by a foreclosure action and did not involve the use of a contract for deed.

As part of the petition, the appellant reports that the subject property is an owner-occupied dwelling.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$280,650. The subject's assessment reflects a market value of \$842,034 or \$374.90 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹ The board of review further reports 2023 was the first year of the general assessment cycle for the subject property and there was application of an equalization factor in Milton Township of 1.0864 in tax year 2024.

In a memorandum, the board of review reported a stipulation was executed for tax year 2023 reducing the assessed valuation to the purchase price. Since that time, the increase in the assessment for 2024 occurred due to the Milton Township equalization factor of 8.64%.

In further support of its contention of the correct assessment, the board of review submitted information on six comparable sales. The comparables sold from May 2022 to December 2024 for prices ranging from \$865,000 to \$975,000 or from \$380.56 to \$467.45 per square foot of living area, including land. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

The Property Tax Appeal Board takes judicial notice that the subject property was the subject matter of an appeal before the Board in Docket No. 23-05368.001-R-1 in which the parties stipulated to a total reduced assessment of \$258,333.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds record evidence establishes that the subject property is an owner-occupied dwelling and that tax years 2023 and 2024 are in the same general assessment cycle. Thus, this appeal is controlled by section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

¹ Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2024.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, **such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period** as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. [Emphasis added.] The Board further finds that the subject property was the subject matter of an appeal for the 2023 tax year in which a decision was issued by the Property Tax Appeal Board reducing the subject's assessment to \$258,333. The record further disclosed the subject property is an owner-occupied dwelling and that the 2023 and 2024 tax years are within the same general assessment period. Furthermore, the decision of the Property Tax Appeal Board for the 2023 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. The record also disclosed that in tax year 2024 a township equalization factor of 1.0864 was applied in Milton Township.

Applying section 16-185 of the Property Tax Code for tax year 2024 along with the applicable township equalization factor results in an assessment of \$280,653, which is ever so slightly higher than the 2024 assessment of the subject property as established by the DuPage County Board of Review of \$280,650.

Therefore, after considering the requirements of section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not 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: _____

December 23, 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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