



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Eduardo Loya  
DOCKET NO.: 24-04160.001-R-1  
PARCEL NO.: 03-24-301-129

The parties of record before the Property Tax Appeal Board are Eduardo Loya, the appellant, by attorney David Kieta, of Kieta Law LLC, in Winfield, and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds NoChange 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:

<b>LAND:</b>	<b>\$45,546</b>
<b>IMPR.:</b>	<b>\$200,764</b>
<b>TOTAL:</b>	<b>\$246,310</b>

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 two-story dwelling of brick exterior construction with approximately 4,316 square feet of living area.<sup>1</sup> The dwelling was constructed in 2007 and is approximately 17 years old. Features of the home include 4 bathrooms, a finished basement, central air conditioning, three fireplaces, and a 538 square foot garage. The property has an approximately 18,600 square foot site and is located in Bensenville, Addison Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement assessment. In support of this argument, the appellant submitted information on six equity comparables located in the same assessment neighborhood code and within .73 of a mile from the subject. The properties are improved with two-story dwellings of brick or frame

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<sup>1</sup> The parties disagree on the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the assessor's property card for the subject, which was not refuted by the appellant in rebuttal.

and brick exterior construction. The homes are 18 to 24 years old and range in size from 3,473 to 4,420 square feet of living area. Each comparable has a basement. Features include 2½ to 3½ bathrooms, central air conditioning, a fireplace, and a garage ranging in size from 419 to 643 square feet of building area. The comparables have improvement assessments ranging from \$147,876 to \$193,400 or from \$42.30 to \$43.76 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$187,328 or \$43.40 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 \$246,310. The subject property has an improvement assessment of \$200,764 or \$46.52 per square foot of living area.

The board of review also submitted a memorandum indicating that subject has brick exterior construction whereas several of the appellant's comparables are frame and brick. In addition, there are differences in dwelling size, basement size, bathroom count, fireplace count, and/or garage size when compared to the subject. Moreover, none of the appellant's comparables have basement finish, whereas the subject's basement is 100% finished.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same neighborhood code and within .67 of a mile from the subject. The comparables consist of two-story dwellings of brick exterior construction which are 18 to 49 years old. The homes range in size from 3,271 to 4,215 square feet of living area. Each of the comparables have basements, where comparable #1 is 75% finished. Features include 2½ to 5 bathrooms, central air conditioning, one or two fireplaces, and a garage ranging in size from 573 to 787 square feet of building area. Comparable #2 has a 512 square foot inground swimming pool. The comparables have improvement assessments ranging from \$144,014 to \$189,114 or from \$41.80 to \$44.87 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.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 parties submitted a total of eleven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #2, #3, and #5 along with board of review comparables #4 and #5, due to differences in dwelling size when compared to the subject. The Board has given reduced weight to board of review comparable #2, due to its inground swimming pool feature, which is not a feature of the subject and to board of review comparable #3, due to its greater age of 49 years old, when other comparables in the record are each more similar in age to the subject dwelling.

The Board finds the best equity evidence in the record consists of the appellant's comparables #4 and #6 as well as board of review comparable #1, which range in age from 18 to 24 years old, similar to the subject of 17 years. The homes are similar to the subject in having a basement foundation, central air conditioning, and a garage. Adjustments to the comparables are necessary for differences in dwelling size, basement size, finished basement feature, bathroom count, fireplace count, and/or garage size when compared to the subject. These comparables have improvement assessments ranging from \$185,731 to \$193,400 or from \$42.66 to \$44.87 per square foot of living area. The subject's improvement assessment of \$200,764 or \$46.52 per square foot of living area falls above the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of living area basis, which the Board finds to be logical given the subject's newer age and finished basement.

Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, 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 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: \_\_\_\_\_

C E R T I F I C A T I O N

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 20, 2026



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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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