



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

APPELLANT: Adam J. Cox
DOCKET NO.: 24-04203.001-R-1
PARCEL NO.: 05-03-303-037

The parties of record before the Property Tax Appeal Board are Adam J. Cox, 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 **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: \$33,809
IMPR.: \$155,105
TOTAL: \$188,914

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 frame exterior construction with 2,309 square feet of living area. The dwelling was constructed in 1995 and is approximately 29 years old. Features of the home include a basement which is partially finished, 2½ bathrooms, central air conditioning, a fireplace and a 525 square foot garage. The property has an 11,557 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on six equity comparables located in the same neighborhood code and from .05 to .86 of a mile from the subject. The comparables consist of two-story dwellings of frame exterior construction which range in age from 24 to 39 years old. The homes range in size from 2,663 to 2,798 square feet of living area. Each home has a basement, 2½ or 3 bathrooms, central air conditioning, a fireplace, and a garage ranging in size from 420 to 573 square feet of building area. The comparables have

improvement assessments ranging from \$166,643 to \$173,813 or from \$61.65 to \$62.64 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$139,953 or \$60.61 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 \$188,914. The subject property has an improvement assessment of \$155,105 or \$67.17 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum asserting that five of the appellant's comparables do not have finished basements like the subject and are each larger in dwelling size from 354 to 489 square feet when compared to the subject dwelling. The board of review also supplied the property record cards for both parties' comparables. Appellant's comparable #3 added a porch in 2022 according to a permit and comparable #5 had a permit in 2006 for interior remodeling.

In support of its contention of the correct assessment, the board of review submitted information gathered by the township assessor. Each of these homes are smaller than the subject dwelling and six of the seven homes have finished basement area.

The comparables are located in the same neighborhood code and within .66 of a mile from the subject. The comparables consist of two-story dwellings of frame or frame and masonry exterior construction which range from 29 to 38 years old. The homes range in size from 2,375 to 2,640 square feet of living area. Each home has a basement, six of which have finished area, 2½ or 3½ bathrooms, central air conditioning, one or two fireplaces, and a garage ranging in size from 462 to 651 square feet of building area. The comparables have improvement assessments ranging from \$156,561 to \$181,385 or from \$65.92 to \$70.78 per square foot of living area. Based on this evidence and argument, 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 thirteen equity comparables in support of their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables as well as board of review comparables #1, #2, #3 and #6, due to differences in age, bathroom count and/or lack of basement finish, when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #4, #5 and #7 which are each relatively similar to the subject in location, design, dwelling size, and

some features. These comparables range in dwelling size from 2,375 to 2,606 square feet of living area and thus are each larger than the subject dwelling suggesting adjustments would be necessary to make them more equivalent to the smaller subject. These comparables also necessitate adjustments for differences in finished basement area and garage size when compared to the subject. These comparables have improvement assessments ranging from \$156,561 to \$173,183 or from \$65.92 to \$66.67 per square foot of living area. The subject's improvement assessment of \$155,105 or \$67.17 per square foot of living area falls below the range established by the best comparables in terms of overall improvement assessment and slightly above the range on a per-square-foot of living area basis. Given the subject's smaller dwelling size in comparison to each of the three best comparables in the record, the Board finds the subject's slightly higher assessment on a per-square-foot basis to be logical given the principle of the economies of scale.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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: _____

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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