



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

APPELLANT: Jasmine Vega  
DOCKET NO.: 24-04209.001-R-1  
PARCEL NO.: 01-03-306-036

The parties of record before the Property Tax Appeal Board are Jasmine Vega, 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:** \$59,287  
**IMPR.:** \$122,003  
**TOTAL:** \$181,290

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 2-story dwelling of frame exterior construction with 3,088 square feet of living area. The dwelling was constructed in 1986 and is approximately 38 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 930 square foot garage or 3-car garage. The lake view property has an approximately 25,562 square foot site and is located in Bartlett, Wayne Township, DuPage County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on six equity comparables located in the same assessment neighborhood code and from .12 to .25 of a mile from the subject property. The comparables are improved with 2-story dwellings of brick, brick with frame or aluminum exterior construction ranging in size from 3,040 to 3,242 square feet of living area. The homes are from 36 to 39 years old. Each comparable has a basement,

two with finished area. Each dwelling has central air conditioning, a fireplace and a 2-car garage ranging in size from 440 to 600 square feet of building area. The comparables have improvement assessments ranging from \$105,260 to \$119,181 or from \$32.47 to \$37.64 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$110,241 or \$35.70 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 \$181,290. The subject has an improvement assessment of \$122,003 or \$39.51 per square foot of living area.

The board of review critiqued the appellant's comparables arguing each has a smaller garage than the subject, that five of the appellant's comparables have an unfinished basement and that three comparables have a reduced improvement assessment due to proximity to commercial property or a busy road.

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 and from .10 to .35 of a mile from the subject property. The comparables are improved with 2-story dwellings of frame or aluminum exterior construction ranging in size from 2,610 to 3,409 square feet of living area. The homes are 35 to 39 years old. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 576 to 936 square feet of building area. Comparable #6 has an inground swimming pool. The comparables have improvement assessments ranging from \$115,070 to \$139,660 or from \$40.97 to \$44.25 per square foot of living area.

The board of review submitted comments stating their comparables #1, #2, #5 and #6 have a similar lake view as the subject. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 parties submitted twelve equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which differ from the subject in view or lack of finished basement area. The Board gives less weight to board of review comparables #1, #3, #4 and #6 which differ from the subject in dwelling size and/or inground swimming pool amenity.

The Board finds the best evidence of assessment equity to be board of review comparables #2 and #5 which are more similar to the subject in location, age, design, dwelling size, finished

basement area and lake view. These two comparables have improvement assessments of \$135,934 and \$136,827 or \$41.25 and \$44.25 per square foot of living area. The subject's improvement assessment of \$122,003 or \$39.51 per square foot of living area falls below the two best comparables in this record. After considering appropriate adjustments to the best comparables for differences from 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:

April 21, 2026



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

Jasmine Vega, by attorney:  
David Kieta  
Kieta Law LLC  
0S331 Summit Drive  
Winfield, IL 60190

COUNTY

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