



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

APPELLANT: David Dorenbos  
DOCKET NO.: 24-04250.001-R-1  
PARCEL NO.: 06-01-315-005

The parties of record before the Property Tax Appeal Board are David Dorenbos, 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:** \$144,756  
**IMPR.:** \$189,418  
**TOTAL:** \$334,174

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, brick and stone exterior construction with 3,161 square feet of living area. The dwelling was constructed in 1953 and is approximately 71 years old. Features of the home include an unfinished basement, 3 bathrooms, central air conditioning, two fireplaces, and a 495 square foot garage. The property has a 13,300 square foot site and is located in Elmhurst, York 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 five equity comparables located in the same neighborhood code and within .33 of a mile from the subject. The board of review submitted property record cards for the appellant's comparable properties which were analyzed to provide missing data as to basement finish and garage features. The comparables consist of two-story dwellings of frame, brick and stone exterior construction which

range in age from 69 to 75 years old. The homes range in size from 3,433 to 3,903 square feet of living area. Four comparables have basements, with comparable #1 having finished area of 1,230 square feet and comparable #5 lacks a basement. The homes have 2½ to 4½ bathrooms, one or two fireplaces, and a garage ranging in size from 420 to 700 square feet of building area. Four of the dwellings each have central air conditioning. The comparables have improvement assessments ranging from \$185,017 to \$216,442 or from \$49.96 to \$58.66 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$176,194 or \$55.74 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 \$334,174. The subject property has an improvement assessment of \$189,418 or \$59.92 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on eight comparables located in the same neighborhood code as the subject and within .23 of a mile from the subject. The comparables consist of two-story dwellings of frame, brick and stone exterior construction which are 64 to 82 years old. The homes range in size from 2,912 to 3,159 square feet of living area. Each home has a basement, six of which have finished area. Features include 1½ to 3½ bathrooms, central air conditioning, and a garage ranging in size from 231 to 770 square feet of building area. Seven homes have one or two fireplaces. The comparables have improvement assessments ranging from \$175,749 to \$192,954 or from \$60.24 to \$62.41 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 thirteen equity comparables in support of their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 as well as board of review comparables #1, #3 through #8, due to differences in age and/or finished basement feature, when compared to the subject. The Board has given reduced weight to appellant's comparables #2 and #3, which are each significantly larger than the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #4 and #5 along with board of review comparable #2, which are each relatively similar to the subject in location, age, dwelling size, and some other features. These comparables range in dwelling size from 2,931 to 3,574 square feet of living area and bracket the subject dwelling of 3,161 square feet. Appellant's comparables #4 and #5 necessitate upward adjustments to account for the lack

of air conditioning and the lack of a basement, respectively, when compared to the subject. Board of review comparable #2 also necessitates a downward adjustment for the difference in age when compared to the subject. Additional adjustments are necessary for differences in fireplace count and/or garage size when compared to the subject. These best comparables have improvement assessments ranging from \$179,101 to \$209,651 or from \$56.22 to \$61.11 per square foot of living area. The subject's improvement assessment of \$189,418 or \$59.92 per square foot of living area falls within the range established by the best comparables both in terms of overall improvement assessment and on a per-square-foot of living area basis.

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

David Dorenbos, 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