



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

APPELLANT: Darius Vencius  
DOCKET NO.: 24-04287.001-R-1  
PARCEL NO.: 08-30-306-013

The parties of record before the Property Tax Appeal Board are Darius Vencius, 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:** \$78,671  
**IMPR.:** \$88,061  
**TOTAL:** \$166,732

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 part two-story and part one-story dwelling of frame exterior construction with 2,351 square feet of living area.<sup>1</sup> The dwelling was constructed in 1974 and is approximately 50 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a garage with 462 square feet of building area. The property has a 21,711 square foot site and is located in Naperville, Lisle 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 that have the same assessment neighborhood code as the subject and are

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<sup>1</sup> The parties differ as to the description of the subject dwelling. The Board finds the best description of the subject is found in the evidence provided by the board of review which included a copy of the subject's property information printout and an exterior photograph of the subject dwelling.

located within .19 of a mile from the subject property. The appellant reported the comparables are improved with two-story dwellings ranging in size from 2,256 to 2,416 square feet of living area. The dwellings are from 47 to 51 years old. The appellant reported that five comparables each have a basement, five comparables each have either two or six fireplaces and each comparable has from a 420 to 484 square foot garage. The comparables have improvement assessments that range from \$77,499 to \$85,925 or from \$33.16 to \$35.61 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$81,062 or \$34.48 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 \$166,732. The subject has an improvement assessment of \$88,061 or \$37.46 per square foot of living area.

In response to the appeal, the board of review submitted property information printouts for each of the appellant's comparables.<sup>2</sup> The printouts disclosed each of the appellant's comparables are part two-story and part one-story dwellings of frame exterior construction. The appellant's comparable #1 has a crawl space foundation and comparables #2 through #6 have unfinished basements. The appellant's comparables #3, #5 and #6 have central air conditioning and the appellant's comparables #1, #2, #3, #5 and #6 each have one fireplace.

In support of its contention of the correct assessment the board of review, through the township assessor submitted information on six equity comparables that have the same assessment neighborhood code as the subject and are located within .25 of a mile from the subject property. The comparables consist of part two-story and part one-story dwellings of frame exterior construction ranging in size from 2,022 to 2,368 square feet of living area. The dwellings were built from 1975 to 1978. The comparables each have a basement with finished area, central air conditioning and a garage ranging in size from 420 to 506 square feet of building area. Five comparables each have one fireplace. The comparables have improvement assessments that range from \$79,537 to \$95,096 or from \$37.13 to \$40.16 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 twelve equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparable #1 which has a dissimilar crawl space

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<sup>2</sup> The Board finds the best descriptions of the appellant's comparables are found in the property information printouts submitted by the board of review.

foundation, when compared to the subject's basement foundation. The Board has also given less weight to the appellant's comparables #2 through #6 due to their lack of basement finish, a feature of the subject. Additionally, the appellant's comparables #1, #2 and #4 lack central air conditioning, which the subject has. The Board has given reduced weight to board of review comparable #4 due to its smaller dwelling size, when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2, #3, #5 and #6, which have basement finish, like the subject and are similar to the subject in location, dwelling size, design, age and some features. The comparables have improvement assessments that range from \$81,329 to \$95,096 or from \$37.13 to \$40.16 per square foot of living area. The subject property has an improvement assessment of \$88,061 or \$37.46 per square foot of living area, which falls within the range established by the best comparables in this record. After considering 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: \_\_\_\_\_

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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