



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

APPELLANT: Andrzej Kalski
DOCKET NO.: 24-04308.001-R-1
PARCEL NO.: 05-34-206-023

The parties of record before the Property Tax Appeal Board are Andrzej Kalski, 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: \$35,428
IMPR.: \$131,683
TOTAL: \$167,111

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 split-level dwelling of frame exterior construction with 2,064 square feet of living area.¹ The dwelling was constructed in 1957. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 552 square foot garage. The property has a 19,943 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three assessment equity comparables located within .26 of a mile from the subject property. The comparables are improved with 1.5-story dwellings of frame or frame and masonry exterior construction that range in size from 2,274 to 2,566 square feet of living area. The homes were built from 1957 to 1959 and have

¹ The best description of the subject was found in the board of review's evidence.

basements, two of which have finished area.² Each comparable has central air conditioning, one fireplace and a garage ranging in size from 400 to 550 square feet of building area. These properties have improvement assessments ranging from \$131,954 to \$143,905 or from \$56.08 to \$58.03 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$167,111. The subject property has an improvement assessment of \$131,683 or \$63.80 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four assessment equity comparables located within .44 of a mile from the subject. The comparables are improved with split-level dwellings of frame or frame and masonry exterior construction that range in size from 1,598 to 1,744 square feet of living area. The homes were built from 1960 to 1962 and have basements with finished area. Each home has central air conditioning, one to three fireplaces and a garage ranging in size from 441 to 598 square feet of building area. Comparables #1 and #3 have enclosed porches. Their improvement assessments range from \$113,648 to \$150,792 or from \$71.12 to \$86.46 per square foot of living area. The board of review submitted a map depicting the locations of both parties' comparables.

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 information on seven assessment equity comparables for the Board's consideration that are similar to the subject in location and age. The Board gives less weight to appellant's comparable #1 as well as board of review comparables #1, #2 and #4 which are less similar to the subject in dwelling size than the parties' remaining comparables.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3 along with board of review comparable #3 which are more similar to the subject in dwelling size. The comparables have some differences in features from the subject suggesting adjustments are necessary to make them more equivalent to the subject. These comparables have improvement assessments ranging from \$131,954 to \$150,792 or from \$58.03 to \$86.46 per square foot of living area. The subject's improvement assessment of \$131,683 or \$63.80 per square foot of living area falls within the range established by the best comparables in this record on a square foot basis and slightly lower on an overall basis. Based on this record the Board finds the appellants did not

² Some descriptive information regarding the appellant's comparables was drawn from the board of review's evidence.

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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 the 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.

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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