



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

APPELLANT: Eduardo Loya
DOCKET NO.: 24-04309.001-R-1
PARCEL NO.: 06-33-305-028

The parties of record before the Property Tax Appeal Board are Eduardo Loya, 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: \$112,649
IMPR.: \$153,126
TOTAL: \$265,775

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 and brick exterior construction with 3,852 square feet of living area. The dwelling was constructed in 1981 and is approximately 43 years old. Features of the home include a full basement with finished area, central air conditioning, three fireplaces and an 825 square foot garage. The property has a 15,200 square foot site and is located in Oak Brook, York Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appeal petition on April 21, 2025 with six comparable sales presented in the Section V grid analysis of the petition. The appellant also submitted a grid analysis that contained one additional comparable sale (#1) that was not presented on the Board's prescribed forms as required by Section 1910.80 of the Board's procedural rules (86 Ill. Admin. Code § 1910.80). The Board issued Standing Order No. 2 that applies to all matters filed after February 28, 2023, whereas all parties, including appellants, intervenors and boards of review are ordered

to use the Board's prescribed forms in accordance with Section 1910.80 of the Board's procedural rules whether a party is filing by paper or through the e-filing portal. Any party not complying with the Board's rules will be subject to sanctions. The sanction is to give any evidence not submitted on the proper form zero weight. Therefore, pursuant to the Board's strict application of Section 1910.80, as articulated in Standing Order No. 2, the additional comparable sale that was not submitted on the prescribed forms by the appellant was given no weight.

The six comparable sales presented in the Section V grid analysis are located within .48 of a mile from the subject. The comparables have sites ranging in size from 10,400 to 20,759 square feet of land area that are improved with 2-story dwellings of masonry or frame and masonry exterior construction ranging in size from 3,747 to 4,148 square feet of living area. The homes are 37 to 45 years old and have full basements with two having finished area. Each dwelling has central air conditioning and one to three fireplaces. The appellant did not report garage sizes. Information provided by the board of review disclosed appellant's comparables #1 through #4 each have a garage ranging in size from 667 to 986 square feet of building area. The comparables sold from November 2021 to March 2023 for prices ranging from \$680,000 to \$775,000 or from \$176.10 to \$201.09 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$265,775. The subject's assessment reflects a market value of \$797,405 or \$207.01 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In response to the appeal the board of review submitted a memorandum from the township assessor that noted the subject sold in August 2022 for \$750,000 and the subject's 2023 assessment was reduced to the sale price. For the 2024 assessment, the township factor of 1.0814 has been applied. The assessor argued appellant's comparables #4 and #5 are not arm's length sales and provided copies of the PTAX-203 forms that disclosed they were Bank REO properties that were advertised for sale. The assessor also noted some of the appellant's comparables sold in 2021 which predate the 2022 sale of the subject property.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within .26 of a mile of the subject. The comparables have sites ranging in size from 15,009 to 19,596 square feet of land area that are improved with 2-story dwellings of frame and masonry or masonry exterior construction ranging in size from 1,284 to 3,348 square feet of living area. The dwellings were built from 1979 to 1986 and have basements, two of which have finished area. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 625 to 825 square feet of building area. Comparable #2 has an inground swimming pool. The comparables sold from May 2023 to July 2024 for prices ranging from \$900,000 to \$1,070,000 or from \$302.52 to \$700.93 per square foot

¹ Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code §1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales, or construction costs. 86 Ill. Admin. Code §1910.65(c). 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 nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to appellant's comparable sales #1, #3 and #6 which sold in 2021, less proximate in time to the January 1, 2024 assessment date than the other comparable sales in the record. The Board gives less weight to the board of review comparable sales which have significantly smaller dwelling sizes or have an inground swimming pool when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #2, #4 and #5 which sold proximate in time to the assessment date at issue and are relatively similar to the subject in location, age, dwelling size, and features.² However, two comparables lack finished basement area and one comparable was not reported to have a garage, suggesting upward adjustments are necessary to make them more equivalent to the subject. These most similar comparables sold in February or March 2023 for prices ranging from \$685,786 to \$750,000 or from \$180.81 to \$195.94 per square foot of living area, including land. The subject's assessment reflects a market value of \$797,405 or \$207.01 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. The subject's higher overall value is justified due to subject's finished basement. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

² The Board recognizes appellant's comparables #4 and #5 are compulsory sales. However, pursuant to Section 16-183 of the Illinois Property Tax Code (35 ILCS 200/16-183), the Board is statutorily required to consider compulsory sales of comparable properties submitted by the parties to revise or correct assessments.. Furthermore, the PTAX-203 forms submitted by the board of review indicates both comparables were advertised for sale which is one of the fundamental elements of an arm's length transaction.

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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