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

APPELLANT: Judy A. Nuehring
DOCKET NO.: 24-04313.001-R-1
PARCEL NO.: 05-23-226-005

The parties of record before the Property Tax Appeal Board are Judy A. Nuehring, 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:** | $50,300 |
| **IMPR.:** | $162,341 |
| **TOTAL:** | $212,641 |

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 masonry exterior construction with 2,750 square feet of living area. The dwelling was constructed in 1982. Features of the home include a 1,602 square foot unfinished basement, central air conditioning, a fireplace and a 420 square foot garage. The property has a 9,492 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 six assessment equity comparables located within .09 of a mile from the subject property. The comparables are improved with 2-story dwellings of frame or frame and masonry exterior construction that range in size from 2,556 to 2,890 square feet of living area. The homes were built from 1981 to 1984 and have basements ranging in size from 1,091 to 1,360 square feet, three of which have finished area.[1] Each comparable has central air conditioning, one fireplace and a garage ranging in size from 440 to 575 square feet of building area. These properties have improvement assessments ranging from $146,110 to $160,689 or from $53.04 to $57.53 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 $212,641. The subject property has an improvement assessment of $162,341 or $59.03 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on six assessment equity comparables located within .11 of a mile from the subject. The comparables are improved with 2-story dwellings of frame and masonry exterior construction that range in size from 2,268 to 2,635 square feet of living area. The homes were built in 1981 and 1982 with unfinished basements ranging in size from 918 to 1,324 square feet. Each home has central air conditioning, one fireplace and a garage ranging in size from 440 to 520 square feet of building area. Their improvement assessments range from $139,548 to $157,039 or from $59.60 to $61.53 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 twelve assessment equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1, #2 and #5 which have finished basement area when compared to the subject's unfinished basement. The Board gives less weight to board of review comparables #3 through #6 which are less similar to the subject in dwelling size.

The Board finds the best evidence of assessment equity to be appellant's comparables #3, #4 and #6 along with board of review comparables #1 and #2 which overall are more similar to the subject in location, age, dwelling size and features. These comparables have improvement assessments ranging from $146,110 to $160,689 or from $56.95 to $60.63 per square foot of living area. The subject's improvement assessment of $162,341 or $59.03 per square foot of living area falls within the range established by the best comparables in this record on a square foot basis but higher on an overall basis, which appears justified when considering the

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

adjustments to the best comparables for differences in basement size to make them more equivalent to the subject property. Based on this record the Board finds the appellants 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:

C E R T I F I C A T I O N

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

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