



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

APPELLANT: Richard Evans  
DOCKET NO.: 24-04363.001-R-1  
PARCEL NO.: 07-23-307-027

The parties of record before the Property Tax Appeal Board are Richard Evans, the appellant; 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:** \$52,941  
**IMPR.:** \$181,425  
**TOTAL:** \$234,366

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 parties appeared before the Property Tax Appeal Board on May 18, 2026 for a hearing at the DuPage Center in Wheaton pursuant to prior written notice dated March 19, 2026. Appearing was the appellant, Richard Evans, and on behalf of the DuPage County Board of Review was Carl Peterson, Member, and the board of review's witness, Mark Lewandowski, Deputy Assessor for Naperville Township.

The subject property consists of a 2-story dwelling of frame and brick exterior construction with 3,390 square feet of living area. The dwelling was constructed in 1988 and is approximately 36 years old. Features of the home include an unfinished basement, 3 bathrooms, central air conditioning, one fireplace and a 613 square foot 3-car garage. The property has an approximately 10,284 square foot site and is located in Naperville, Naperville 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 five equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with 2-story dwellings of frame or frame and brick exterior construction ranging in size from 3,262 to 3,762 square feet of living area. The homes are from 34 to 38 years old. Each comparable has a basement, with two having finished area. Each dwelling has 3 bathrooms, central air conditioning, one fireplace and a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$169,472 to \$197,506 or from \$51.93 to \$52.50 per square foot of living area.

Mr. Evans testified his assessed value was reduced in 2019 with only the equalization factor applied through the 2022 tax year. In 2023, Evans reported his assessment increased 15% and testified the subject property is located across the street from a school which he characterized as being a “busy” street location. Evans testified the improvement assessments of properties with “cul de sac, park or retention area lots” are higher on a per square foot basis and that the board of review uses these properties as comparables to support the subject’s per square foot improvement assessment.

Evans also submitted photographs of the subject property and his comparable #1 asserting the photographs depict “spectacular updates” for comparable #1 when compared to the subject property. Evans disclosed his comparable #1 sold in March 2023 for a price of \$637,500 and argued online real estate websites suggest a market value for the subject of \$683,000.

Based on this evidence, the appellant requested the subject’s improvement assessment be reduced to \$174,725 or \$51.54 per square foot of living area.

When asked if any of the appellant’s comparables have a busy street location like the subject, Evans testified that Ambleside and Whiteside are not as busy as the subject’s street.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$234,366. The subject has an improvement assessment of \$181,425 or \$53.52 per square foot of living area.

Carl Peterson introduced his witness Mark Lewandowski. Lewandowski testified he is a Certified Illinois Assessing Official and has worked in the Naperville Township Assessor’s Office for nine years. Under questioning from Peterson, Lewandowski testified the subject property was re-evaluated for 2023, the first year of the new assessment cycle, which effectively removed any prior reduction granted in addition to application of the equalization factor for Naperville Township.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story dwellings of frame and brick exterior construction ranging in size from 3,295 to 3,387 square feet of living area. The homes were built from 1988 to 1993. Each comparable has an unfinished basement, 2½ or 3 bathrooms, central air conditioning, one fireplace and a garage ranging in size from 436 to 792 square feet of building

area. The comparables have improvement assessments ranging from \$182,004 to \$184,663 or from \$54.24 to \$56.04 per square foot of living area.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written rebuttal, Evans argued the board of review's comparable properties "abutting parkland, lakes, and green grass retention areas" results in the board of review "skewing comparables so subject BAV/SFT appears low." Evans also testified the subject's condition is unchanged since 2020. Evans submitted four new comparables which were not previously submitted. Finally, Evans submitted printouts from two real estate websites contending these sites provide market value estimates for the subject of \$623,000 and \$674,000, reiterating his request for a reduction in assessment which would result in a market value of \$683,000.

### **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.

Pursuant to Section 1910.66(c) of the rules of the Property Tax Appeal Board, the Board gives no weight to the four additional comparable properties presented by the appellant in rebuttal.

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Admin.Code 1910.66(c))

Pursuant to this rule, the Property Tax Appeal Board finds that the additional new comparables submitted by the appellant are improper rebuttal evidence and will not be considered by the Board in its determination of the correct assessment.

The Board gives little weight to the appellant's argument that the subject's assessment should be reduced based on market value estimates generated by online real estate valuation websites as the appellant's appeal is based on an inequity argument and not on overvaluation. As to the appellant's assertion that dwellings located near a cul de sac, park and/or retention area have higher per square foot improvement assessments, the Board finds the record lacks sufficient evidence to meaningfully analyze this contention.

The parties submitted ten equity comparables for the Board's consideration, all of which are generally similar to the subject. Nevertheless, the Board gives reduced weight to appellant comparables #1, #3, #4 and #5 along with board of review comparables #1, #2, #3 and #5 which

are less similar to the subject in finished basement amenity, bathroom count, garage size and/or dwelling size than other properties in the record.

The Board finds the best evidence of assessment equity to be appellant comparable #2 and board of review comparable #4 which are more similar to the subject in location, age, design, dwelling size, bathroom count, garage amenity and other features. These two comparables have improvement assessments of \$169,472 and \$182,004 or \$51.95 and \$54.33 per square foot of living area. The subject's improvement assessment of \$181,425 or \$53.52 per square foot of living area is bracketed by the two most similar comparables in this record. After considering appropriate 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.

Finally, the Board gave no weight to the argument raised by the appellant concerning the subject's increased assessment from 2022 to 2023 of 15%. The Board finds rising or falling assessments from assessment year to assessment year on a percentage basis do not indicate whether a particular property is inequitably assessed. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments that reflect fair market value, maintain uniformity of assessments and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentages depending on prevailing market conditions and prior year assessments along with the salient characteristics of a given property.

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 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 in this record.

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: June 16, 2026



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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