



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

APPELLANT: Gary Knafl
DOCKET NO.: 24-04383.001-R-1
PARCEL NO.: 09-32-221-035

The parties of record before the Property Tax Appeal Board are Gary Knafl, 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 a reduction 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: \$62,549
IMPR.: \$145,308
TOTAL: \$207,857

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 3,084 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, central air conditioning, one fireplace and a garage with 552 square feet of building area.¹ The property has a site with approximately 12,620 square feet of land area and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on six suggested equity comparables. The comparables are located in the same assessment neighborhood code as the subject and within .40 of a mile from the subject property. The comparables are improved with 2-story dwellings of frame or frame and brick exterior construction ranging in size from 3,037 to 3,164 square feet of living area. The comparables range in age from 35 to 45 years old. Each comparable

¹ The Board finds the best description of the subject is found in the evidence provided by the board of review, that was not refuted by the appellant.

has an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 441 to 550 square feet of building area.² The comparables have improvement assessments that range from \$117,058 to \$147,734 or from \$38.54 to \$47.50 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$134,591 or \$43.64 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 \$212,883. The subject property has an improvement assessment of \$150,334 or \$48.75 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five suggested equity comparables, comparables #3 and #4 are the same properties as the appellant's comparables #3 and #4. The comparables are located in the same assessment neighborhood code as the subject and within .32 of a mile from the subject property. The comparables are improved with 2-story dwellings of frame or frame and brick exterior construction ranging in size from 2,572 to 3,112 square feet of living area. The dwellings were built from 1980 to 1989. Each comparable has a basement, one with finished area, central air conditioning, one fireplace and a garage ranging in size from 418 to 508 square feet of building area. The comparables have improvement assessments ranging from \$118,135 to \$149,203 or from \$45.93 to \$50.97 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted nine suggested comparables for the Board's consideration with two comparables being common to both parties. The Board has given less weight to board of review comparables #1, #2 and #5 due to their differences from the subject in finished basements and/or dwelling size. The Board has given reduced weight to appellant's comparable #6 which appears to be an outlier when compared to other comparables in the record. The Board finds the best evidence of assessment equity to be appellant's comparables #1 through #5, which includes the two common comparables. The Board finds that these comparables are most similar to the subject in location, design, dwelling size, age and some features. These most similar comparables have improvement assessments ranging from \$124,151 to \$147,734 or from \$40.41 to \$47.50 per square foot of living area. The subject's improvement assessment of \$150,334 or \$48.75 per square foot of living area is greater than the range of the best comparable sales in this record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the assessment is justified.

² The board of review submitted a grid analysis of the appellant's comparables disclosing that each comparable has an unfinished basement, which was not refuted by the appellant.

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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