



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

APPELLANT: Robert Carso
DOCKET NO.: 24-04386.001-R-1
PARCEL NO.: 09-19-412-003

The parties of record before the Property Tax Appeal Board are Robert Carso, 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: \$53,966
IMPR.: \$116,732
TOTAL: \$170,698

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 two-story dwelling of frame exterior construction with 2,643 square feet of living area. The dwelling was constructed in 1977 and is approximately 47 years old. Features of the home include a partial basement, 2½ bathrooms, central air conditioning, a fireplace, and a 420 square foot garage. The property has an approximately 9,216 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement assessment. In support of this argument, the appellant submitted information on six equity comparables located in the same assessment neighborhood code and within .19 of a mile from the subject. The properties are improved with two-story dwellings of frame exterior construction. The homes are 40 to 47 years old and range in size from 2,419 to 2,898 square feet of living area. Five comparables have partial basements. Features include 2½ or 3 bathrooms and a garage ranging in size from 400 to 483 square feet of building area. Four homes each have

central air conditioning and four dwellings each have a fireplace. The comparables have improvement assessments ranging from \$103,852 to \$115,448 or from \$39.84 to \$43.28 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$111,649 or \$42.24 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 \$170,698. The subject property has an improvement assessment of \$116,732 or \$44.17 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on six equity comparables located in the same neighborhood code and within .2 of a mile from the subject. The comparables consist of two-story dwellings of frame exterior construction which are either 46 or 47 years old. The homes range in size from 2,614 to 2,754 square feet of living area. Features include basements, one of which has finished area, 2½ or 3½ bathrooms, central air conditioning, one or two fireplaces, and a garage ranging in size from 420 to 1,139 square feet of building area. The comparables have improvement assessments ranging from \$112,816 to \$132,092 or from \$44.13 to \$49.11 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of twelve equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #3, due to differences in age and lack of basement foundation, respectively. The Board has given reduced weight to board of review comparable #3, due to its finished basement which differs from the subject dwelling.

The Board finds the best equity evidence in the record consists of appellant's comparables #2, #4, #5 and #6 along with board of review comparables #1, #2, #4, #5 and #6, which range in age from 45 to 47 years old, as compared to the subject of 47 years, suggesting adjustments to the comparables are necessary to make them more equivalent to the subject. The homes are similar to the subject in having a basement foundation and a garage. Adjustments to the comparables are necessary for differences in dwelling size, bathroom count, basement size, central air conditioning, fireplace amenity, and/or garage size when compared to the subject. These comparables have improvement assessments ranging from \$103,852 to \$132,092 or from \$41.52 to \$47.96 per square foot of living area. The subject's improvement assessment of \$116,732 or \$44.17 per square foot of living area falls within the range established by the best comparables in

this record both in terms of overall improvement assessment and on a per-square-foot of living area basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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.

Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to 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.

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Robert Carso, by attorney:
David Kieta
Kieta Law LLC
0S331 Summit Drive
Winfield, IL 60190

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187