



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jennifer Cech
DOCKET NO.: 24-04537.001-R-1
PARCEL NO.: 09-20-210-042

The parties of record before the Property Tax Appeal Board are Jennifer Cech, 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: \$60,177
IMPR.: \$151,900
TOTAL: \$212,077

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 brick exterior construction with 2,858 square feet of living area. The dwelling was constructed in 1993 and is approximately 31 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 462 square foot garage. The property has a 10,538 square foot site and is located in Downers Grove, Downers Grove 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 four assessment equity comparables located on the same block or 1 block east of the subject property. The comparables are improved with 2-story dwellings of brick exterior construction that range in size from 2814 to 3,152 square feet of living area. The homes are 32 to 34 years old. Each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size from 462 to 494 square feet of building area. These properties have improvement assessments

ranging from \$142,230 to \$157,709 or from \$50.03 to \$50.54 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 \$212,077. The subject property has an improvement assessment of \$151,900 or \$53.15 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five assessment equity comparables located within .12 of a mile from the subject. The comparables are improved with 2-story dwellings of brick exterior construction that range in size from 2,500 to 3,097 square feet of living area. The homes were built from 1990 to 1993 and have basements, two with finished area. Each home has central air conditioning, one fireplace and a garage ranging in size from 462 to 660 square feet of building area. Their improvement assessments range from \$133,310 to \$174,918 or from \$52.53 to \$56.48 per square foot of living area. The board of review also submitted a map depicting the locations of both parties comparables. Based on this evidence the board of review requested confirmation of the subject's assessment.

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 nine assessment equity comparables for the Board's consideration that are similar to the subject in location and age. The Board gives less weight to board of review comparable #3 which is less similar to the subject dwelling in size than the other comparables in the record.

The Board finds the best evidence of assessment equity to be the remaining comparables in the record which are similar to the subject in dwelling size and most features. These comparables have improvement assessments ranging from \$142,230 to \$174,918 or from \$50.03 to \$56.48 per square foot of living area. Furthermore, the two comparables with finished basement area similar to the subject have improvements of \$165,193 and \$174,918 or \$55.14 and \$56.48 per square foot of living area. The subject's improvement assessment of \$151,900 or \$53.15 per square foot of living area falls within the range established by the best comparables in this record and is well supported by the only two comparables with finished basement area. Based on this record and after considering the adjustments to the best comparables for differences from the subject property, 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: _____

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:

January 20, 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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