



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

APPELLANT: Craig & Erin Pavlich  
DOCKET NO.: 24-04576.001-R-1  
PARCEL NO.: 05-15-201-019

The parties of record before the Property Tax Appeal Board are Craig & Erin Pavlich, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$38,502  
**IMPR.:** \$135,900  
**TOTAL:** \$174,402

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 split level dwelling<sup>1</sup> of frame and masonry exterior construction with 1,706 square feet of living area. The dwelling was constructed in 1954 and is approximately 70 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 664 square foot garage. The property has an approximately 8,678 square foot site and is located in Glen Ellyn, Milton 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 four equity comparables located in the same assessment neighborhood code and .39 to .50 of a mile from the subject. The comparables are improved with split level dwellings of vinyl/wood siding

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<sup>1</sup> The Board finds the best description of the subject property was found in the property record card submitted by the board of review and not refuted by the appellant.

or brick exterior construction ranging in size from 1,574 to 1,656 square feet of living area. The homes were built from 1957 to 1974. Each comparable has a basement with finished area, central air conditioning, and a garage ranging in size from 462 to 504 square feet of building area.<sup>2</sup> Two dwellings have one or two fireplaces. The comparables have improvement assessments ranging from \$119,939 to \$133,964 or from \$76.20 to \$81.39 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$135,900 or \$79.66 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 \$184,069. The subject has an improvement assessment of \$145,567 or \$85.33 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 assessment neighborhood code and .06 to .62 of a mile from the subject property. The comparables are improved with split level dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 1,416 to 1,594 square feet of living area. The homes were built from 1950 to 1979. Each comparable has a basement with finished area, central air conditioning, and a garage ranging in size from 220 to 460 square feet of building area. Five dwellings each have a fireplace. The comparables have improvement assessments ranging from \$126,348 to \$140,895 or from \$85.39 to \$91.54 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant attorney critiqued the board of review's comparables arguing the properties aren't valid comparables due to differences in age, dwelling size and bathroom count

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

The parties submitted ten equity comparables for the Board's consideration. The Board gives less weight to appellant comparables #2 & #3 which differ from the subject in age. The Board gives less weight to the board of review's comparables which have a smaller dwelling size, smaller garage capacity and/or differ in age relative to the subject and other properties in the record.

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<sup>2</sup> Some descriptive details for the appellant's comparables, not reported accurately in the grid analysis, were found in the property record cards submitted by the board of view.

The Board finds the best evidence of assessment equity to be the appellant comparables #1 & #4 which are more similar to the subject in age, dwelling size, location, design and other features. These two comparables have improvement assessments of \$119,939 and \$133,964 or \$76.20 and \$81.39 per square foot of living area. The subject's improvement assessment of \$145,567 or \$85.33 per square foot of living area falls above the two best comparables in this record. After considering appropriate 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 subject's assessment is 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:

April 21, 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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