



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

APPELLANT: Eva Zaczek  
DOCKET NO.: 24-04594.001-R-1  
PARCEL NO.: 09-21-102-021

The parties of record before the Property Tax Appeal Board are Eva Zaczek, 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:** \$65,409  
**IMPR.:** \$148,811  
**TOTAL:** \$214,220

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 1-story dwelling of brick exterior construction with 2,367 square feet of living area. The dwelling was constructed in 2006. Features of the home include a basement, central air conditioning, and a 552 square foot garage. The property has a 10,047 square foot site and is located in Westmont, Downers Grove Township, DuPage County.

The appellant contends both overvaluation and assessment inequity regarding the improvement as the bases of the appeal. In support of these arguments, the appellant submitted information on three comparables presented in the Section V grid analysis. The comparables are located within the same assessment neighborhood code as the subject and within 197 feet of the subject. The parcels range in size from 8,433 to 15,763 square feet of land area and are improved with 2-story or 3-story homes ranging in size from 2,950 to 3,794 square feet of living area. The dwellings were built in 2003 or 2004. Each home has a basement with finished area, central air conditioning, and a garage ranging in size from 504 to 780 square feet of building area. The

comparables sold from February 2020 to February 2023 for prices ranging from \$600,000 to \$670,000 or from \$176.59 to \$203.39 per square foot of living area, including land. The comparables have improvement assessments ranging from \$165,900 to \$206,617 or from \$54.46 to \$56.24 per square foot of living area.

The appellant submitted a brief contending that the subject is one of only two 1-story homes in the subject's subdivision, and is the smallest home in the subdivision. The appellant asserted the subject's assessment increased in 2023, a general assessment year, although the subject had no improvements or additions since its construction in 2006. The appellant contends the subject's per square foot improvement assessment is the highest in the subdivision. The appellant argues the most similar property is the other 1-story home in the subdivision. The appellant requests a per square foot improvement assessment within the range of the other homes in the subdivision.

The appellant submitted spreadsheets of properties divided into 1-story and 2-story residences and property assessment sheets for comparables that were not presented on the Board's prescribed forms as required by Section 1910.80 of the Board's procedural rules (86 Ill. Admin. Code § 1910.80). The Board issued Standing Order No. 2 that applies to all matters filed after February 28, 2023, whereas all parties, including appellants, intervenors and boards of review are ordered to use the Board's prescribed forms in accordance with Section 1910.80 of the Board's procedural rules whether a party is filing by paper or through the e-filing portal. Any party not complying with the Board's rules will be subject to sanctions. The sanction is to give any evidence not submitted on the proper form zero weight. Therefore, pursuant to the Board's strict application of Section 1910.80, as articulated in Standing Order No. 2, the spreadsheets and information on the additional comparable properties submitted by the appellant are given no weight.

The appellant also submitted a summary of the sale prices and assessments of the three comparables presented in the Section V grid analysis and listing sheets for these sales. Based on this evidence, the appellant requested a reduction in the subject's 2023 and 2024 assessments.<sup>1</sup>

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$214,220. The subject's assessment reflects a market value of \$642,724 or \$271.54 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup> The subject has an improvement assessment of \$148,811 or \$62.87 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables presented in the grid analysis. The comparables are located within 0.63 of a mile from the subject, one of which is within the same assessment neighborhood code as the subject. The parcels range in size from 10,715 to 15,112 square feet of land area and are improved with 1-story or 2-story homes ranging in size from 2,547 to 2,745 square feet of living

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<sup>1</sup> The appellant filed this appeal from a 2024 decision of the board of review and the Board has no jurisdiction to consider the subject's 2023 tax year assessment in this appeal.

<sup>2</sup> Section 1910.50(c)(1) of the Board's procedural rules provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code § 1910.50(c)(1). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2024.

area. The dwellings were built from 2004 to 2013. Each home has a basement, two with finished area, central air conditioning, and a garage ranging in size from 575 to 718 square feet of building area. Three comparables sold from April to August 2023 for prices ranging from \$710,000 to \$817,000 or from \$273.18 to \$297.63 per square foot of living area, including land. The comparables have improvement assessments ranging from \$104,440 to \$186,405 or from \$41.01 to \$67.91 per square foot of living area.

The board of review submitted a brief contending that the appellant's comparables are older sales and/or differ substantially from the subject in dwelling size. The board of review argued its comparables sold more proximate in time to the assessment date and have varying degrees of similarity to the subject in features. Based on this evidence, the board of review requested the subject's assessment be sustained.

### **Conclusion of Law**

The appellant contends in part the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment for overvaluation is not warranted.

The record contains a total of six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables, which range from 25% to 60% larger homes than the subject, and are less similar to the subject in dwelling size than the other comparables in this record. Moreover, the appellant's comparables #1 and #3 sold in less proximate in time to the January 1, 2024 assessment date than the other sales in this record and are less likely to be indicative of market value as of January 1, 2024.

The Board finds the best evidence of market value to be the board of review's comparables, which sold more proximate in time to the assessment date and are more similar to the subject in dwelling size, age, location, site size, and most features, although one comparable has finished basement area unlike the subject, two comparables differ from the subject in design, and two comparables each have a much larger garage than the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject.

These most similar comparables sold for prices ranging from \$710,000 to \$817,000 or from \$273.18 to \$297.63 per square foot of living area, including land. The subject's assessment reflects a market value of \$642,724 or \$271.54 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment for overvaluation is not justified.

The appellant also 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 for assessment inequity is not warranted.

The record contains a total of seven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables, which range from 25% to 60% larger homes than the subject, and are less similar to the subject in dwelling size than the other comparables in this record.

The Board finds the best evidence of market value to be the board of review's comparables, which are more similar to the subject in dwelling size, age, location, site size, and most features, although two comparables have finished basement area unlike the subject and three comparables each have a much larger garage than the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables have improvement assessments that range from \$104,440 to \$186,405 or from \$41.01 to \$67.91 per square foot of living area. The subject's improvement assessment of \$148,811 or \$62.87 per square foot of living area falls within the range established by the best comparables in this record.

The subject's improvement assessment falls below the total improvement assessment of the other 1-story home in the subject's neighborhood (board of review's comparable #1) and above this comparable on per square foot basis, which is logical given this comparable is a 14% larger home than the subject. The Board notes the principle of the economies of scale which generally provides that if all other things are equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases.

Based on this evidence and 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.

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

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