



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

APPELLANT: Louis Kueltzo  
DOCKET NO.: 20-08417.001-R-1  
PARCEL NO.: 07-07-407-012

The parties of record before the Property Tax Appeal Board are Louis Kueltzo, 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 **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:** \$42,260  
**IMPR.:** \$91,750  
**TOTAL:** \$134,010

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2020 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 townhouse of frame and brick exterior construction with 2,422 square feet of living area.<sup>1</sup> The dwelling was constructed in 1990. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a garage with 462 square feet of building area. The property has a golf course site with an approximately 1,945 square foot site and is located in Aurora, Naperville Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales with the same assessment neighborhood code as the subject property and located within 0.10 of a mile from the subject.

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<sup>1</sup> Details not reported by the appellant were drawn from the evidence presented the board of review, including the subject's property record card.

The properties have sites that range in size from 1,731 to 1,944 square feet of land area.<sup>2</sup> The comparables are improved with 2-story townhouses of frame and brick exterior construction with either 2,229 or 2,434 square feet of living area. The homes were built in either 1989 or 1990. Each comparable has an unfinished basement, central air conditioning, one fireplace, and a garage with either 435 or 462 square feet of building area. The properties sold in September 2018 and May 2019 for prices ranging from \$270,000 to \$361,500 or from \$121.13 to \$148.52 per square foot of living area, land included. Based on this evidence, the appellant requested a reduced assessment of \$115,891, for an estimated market value of \$347,708 or \$143.56 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$134,010. The subject's assessment reflects a market value of \$401,228 or \$165.66 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for DuPage County of 33.40% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information, including a grid analysis and property record cards, on five comparable sales with the same assessment neighborhood code as the subject property and located within 0.10 of a mile from the subject.<sup>3</sup> Board of review comparables #3 and #5 are the same properties as the appellant's comparables #2 and #3, respectively. The properties have sites that range in size from 1,709 to 1,945 square feet of land area. Comparable #1 has a golf course site. The comparables are improved with 2-story townhouses of frame and brick exterior construction ranging in size from 2,229 to 2,434 square feet of living area. The dwellings were built in either 1989 or 1990. Each comparable has an unfinished basement, central air conditioning, one fireplace, and a garage that ranges in size from 435 to 462 square feet of building area. The properties sold from May 2017 to May 2019 for prices ranging from \$320,000 to \$415,000 or from \$143.56 to \$184.86 per square foot of living area, land included.

The board of review submitted a memorandum noting the range of selling prices for the appellant's comparables and board of review comparables, through the local assessor. The board of review evidence also includes a grid analysis and property record cards with the property characteristics for the appellant's comparables, some of which were not disclosed by the appellant. The board of review noted that the subject was located on a golf course "commanding a higher land value than comparables that are not on the golf course." Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant noted that board of review comparables #1, #2, and #4 were not acceptable comparables due to their remote sales. The appellant also provided two grid analyses, one of both parties' comparables and the second with the appellant's opinion of the best comparable sales. Based on the evidence presented, the appellant's counsel argued that the subject was overassessed and a reduction as requested by the appellant was warranted.

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<sup>2</sup> Details not reported by the appellant were drawn from the evidence submitted by the board of review, including the property record cards for the appellant's comparables.

<sup>3</sup> Details not disclosed by the board of review were drawn from the evidence submitted by the appellant.

**Conclusion of Law**

The appellant contends 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 is not warranted.

The parties submitted a total of six comparable sales, including two sales common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparable #3/board of review comparable #5 as well as board of review comparables #1, #2, and #4 which present 2017 or 2018 sale dates occurring less proximate in time to the subject's January 1, 2020 assessment date than the other comparable sales in this record.

The Board finds the best evidence of market value to be the sales for the appellant's comparable #1 and the appellant's comparable #2/board of review comparable #3 which occurred proximate in time to the subject's January 1, 2020 assessment date and are similar to the subject in location, design, age, dwelling size, and other features, except neither comparable has a golf course site like the subject. Nevertheless, these two properties sold in May 2019 for prices of \$270,000 and \$361,500 or of \$121.13 and \$148.52 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$401,228 or \$165.66 per square foot of living area, land included, which falls above the two best comparable sales in this record. However, the estimated market value appears logical considering its golf course site location which each of the two best comparable sales lacks. Based on this record and after considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its assessment is not warranted.

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: September 19, 2023



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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