



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

APPELLANT: Peter Puchalski  
DOCKET NO.: 17-05402.001-R-1  
PARCEL NO.: 05-23-402-047

The parties of record before the Property Tax Appeal Board are Peter Puchalski, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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:** \$20,600  
**IMPR.:** \$73,810  
**TOTAL:** \$94,410

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 2017 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 is improved with a split-level dwelling of frame exterior construction containing 1,577 square feet of above-grade living area and was built in 1967. Features of the home include a finished lower level, central air conditioning, and a 2-car garage. The property has a 7,497-square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$250,000 as of January 1, 2017. The appraisal was prepared by James A. Matthews, a Certified Residential Real Estate Appraiser. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using six comparable sales located from .28 to .91 of a mile from the subject property. The properties are improved with multi-level dwellings of frame, brick, or vinyl-sided exterior construction ranging in size from 1,035 to

1,426 square feet of living area. The dwellings were built from 1960 to 1973 and range in age from 38 to 57 years old. The comparables have sites ranging in size from 6,782 to 11,250 square feet of land area. Five dwellings feature a partially finished or fully finished lower level. Four homes have central air conditioning; two homes have a fireplace; and each home has a 1-car or a 2-car garage. The comparables sold from August 2015 to October 2016 for prices ranging from \$222,000 to \$250,000 or from \$175.32 to \$239.13 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject to arrive at adjusted prices ranging from \$239,500 to \$256,376 and arrived at an estimated value of \$250,000.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$83,325, to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$94,410. The subject's assessment reflects an estimated market value of \$283,258 or \$179.62 per square foot of living area when using the 2017 three-year average median level of assessment for DuPage County of 33.33% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, the board of review through the township assessor's office argued that three comparable properties utilized by the appraiser are located outside the subject's neighborhood, one comparable is a raised ranch dissimilar from the subject's split-level design, and two comparables support the subject's assessment.

In support of its contention of the correct assessment, the board of review submitted two grid analyses containing information on the subject property, the appellants' appraiser's six comparable sales, and the seven comparable sales selected by the township assessor. With regard to the assessor's comparables, each property is located in the same neighborhood code as assigned by the local assessor to the subject property. The comparables are improved with split-level dwellings of frame exterior construction that were built from 1963 to 1974 and range in size from 1,120 to 1,288 square feet of above-grade living area. Each comparable has a finished lower level, central air-conditioning, and a 1-car or a 2-car garage. Two dwellings each have a fireplace. The properties have sites ranging in size from 7,497 to 8,997 square feet of land area. The comparables sold from March 2014 to November 2016 for prices ranging from \$269,000 to \$309,000 or from \$213.51 to \$248.33 per square foot of living area, including land.

The board of review also submitted a copy of the property record cards for the subject property as well as the parties' comparable sales and an aerial map depicting the location of each of the parties' comparable properties. Based on this evidence and argument, the board of review requested a confirmation of the subject's assessment.

### **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 appellant submitted an appraisal report containing six comparable sales and the board of review submitted seven comparable sales in support of their respective positions before the Property Tax Appeal Board.

The Board gave less weight to the conclusion of value contained in the appraisal as the appraiser utilized two sales, comparables #2 and #6 from outside of the subject's neighborhood when comparable sales in the subject's neighborhood were available. This diminishes the probative value of the appraiser's opinion. As to the parties' thirteen comparable sales, the Board gave less weight to appellant's comparable #1 due to not having a finished lower level, dissimilar to the subject's finished lower level. The Board also gave less weight to appellant's comparables #3 and #6, along with board of review comparables #2, #3, #4, and #5, due to their sale dates in 2014 and 2015 being less proximate in time to the subject's January 1, 2017 assessment date at issue and, thus, less likely to be indicative of the subject's market value as of the assessment date at issue. Finally, the Board gave less weight to appellant's comparable sales #4 and #5 based on their smaller dwelling size relative to the subject.

The Board finds the best evidence of market value to be board of review comparables #1, #6, and #7. These three comparables were most similar to the subject in location, dwelling size, lot size, age, design, and most features. These sales also occurred most proximate in time to the subject's January 1, 2017 assessment date at issue. These most similar properties sold for prices ranging from \$275,000 to \$298,000 or from \$213.51 to \$248.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$283,258 or \$179.62 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. The subject's assessment is especially supported by board of review comparable #7 which is most similar to the subject dwelling and presented a 2017 sale price of \$298,000 or \$248.33 per square foot of living area, land included, whereas the subject has an assessment reflective of a lower market value of \$283,258 or \$179.62. Based on the evidence in this record, the Board finds that the subject property is not overvalued and, therefore, 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: September 15, 2020



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

Peter Puchalski, by attorney:  
George N. Reveliotis  
Reveliotis Law, P.C.  
1030 Higgins Road  
Suite 101  
Park Ridge, IL 60068

COUNTY

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