



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

APPELLANT: Piotr Puchalski
DOCKET NO.: 18-05170.001-R-1
PARCEL NO.: 05-23-402-047

The parties of record before the Property Tax Appeal Board are Piotr 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: \$21,390
IMPR.: \$76,640
TOTAL: \$98,030

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 2018 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 basement with finished area, 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 report was prepared by James A. Matthews, a Certified Residential Real Estate Appraiser and was signed on September 16, 2017. 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 or frame and brick 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 each feature a basement with finished area. 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 as of January 1, 2017. The appellant's appraiser did not report that comparable property #2 sold again in January, 2017 for a price of \$439,000 or \$350.92 per square foot of living area, including land.¹

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 \$98,030. The subject's assessment reflects a market value of \$294,561 or \$186.79 per square foot of living area when using the 2018 three-year average median level of assessment for DuPage County of 33.28% 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 or on a busy street corner, one comparable is a raised ranch dissimilar from the subject's split-level design, and two comparables support the subject's assessment. The board of review also argued that the appraisal incorrectly states that the appellant's comparable #1 does not have a basement nor finished area when in fact it does have a partially finished basement as reflected on the MLS sheet.

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 or frame and masonry exterior construction ranging in size from 1,288 to 1,776 square feet of above-grade living area. The homes were built from 1961 to 1981. Each comparable features a basement with finished area, central air-conditioning, and a 1-car or a 2-car garage. Four dwellings have one or two fireplaces. The properties have sites ranging in size from 7,496 to 10,498 square feet of land area. The comparables sold from October 2016 to August 2018 for prices ranging from \$275,000 to \$378,500 or from \$204.52 to \$244.81 per square foot of living area, including land.

¹ This information was drawn from the property record card for appellant's appraiser's comparable #2 submitted by the board of review.

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 seven comparable sales, with comparable #2 having sold twice, 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 value conclusion contained in the appraisal report as the appraiser utilized comparables that sold from August 2015 to October 2016 which are dated and less likely to be reflective of the subject's market value as of the January 1, 2018 assessment date at issue when more recent sales were available. In addition, two of the comparables are located outside the subject's neighborhood and one comparable is located on a busy street corner. Additionally, appellant's appraiser did not report that comparable #2 sold again in January 2017 when this information would have been available at the time the appraisal report was signed in September 2017. These factors undermine the appraiser's value conclusion and diminishes the probative value of the appraisal report. The Board also gave less weight board of review comparable sales #2 and #4 due to their sale dates in 2015 and 2016 being less proximate in time to the subject's January 1, 2018 assessment date at issue and, thus, less likely to be indicative of the subject's market value as of the assessment date at issue.

The Board finds the best evidence of market value to be board of review comparables #1, #3, #5, #6, and #7. These five 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, 2018 assessment date at issue. These most similar properties sold for prices ranging from \$317,000 to \$378,500 or from \$204.52 to \$244.81 per square foot of living area, including land. The subject's assessment reflects a market value of \$294,561 or \$186.79 per square foot of living area, including land, which is below the range established by the best comparable sales in the record. Based on the evidence in this record, the Board finds that the subject's market value as reflected by its assessment is well supported and, therefore, no 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: 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

Piotr 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