



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

APPELLANT: Richard Buzinski
DOCKET NO.: 19-03357.001-R-1
PARCEL NO.: 05-15-209-026

The parties of record before the Property Tax Appeal Board are Richard Buzinski, the appellant, by attorney Michael B. Andre, of Eugene L. Griffin & Associates, Ltd. in Chicago; 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: \$42,290
IMPR.: \$280,400
TOTAL: \$322,690

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 2019 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 two-story dwelling of masonry exterior construction with 4,124 square feet of living area. The dwelling was constructed in 2001 and was 18 years old at the time of the appraisal. Features of the home include a full basement with finished area, central air conditioning, one fireplace, and a three-car garage with 757 square feet of building area. The property has a 13,492 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant's appeal is based on overvaluation. The appellant submitted an appraisal report with an estimated market value of \$785,000 as of January 1, 2019. The appraisal was prepared by Erik Lundberg, Associate Real Estate Trainee Appraiser, and Gregory Nold, MAI, a Certified General Real Estate Appraiser. The property rights appraised were fee simple. The intended use of this appraisal was to establish an equitable ad valorem tax assessment.

In estimating the market value, the appraisers developed the sales comparison approach to value. Under the sales comparison approach to value, the appraisers utilized six comparable sales of properties located from .06 to .87 of a mile from the subject property, three of which are located in the same neighborhood as the subject. The comparables ranged in age from 14 to 102 years old. The three oldest comparables, which were built from 1915 to 1958, were noted on the appraisal as being rehabbed. The comparables consist of two-story frame or frame and masonry dwellings ranging in size from 3,389 to 4,758 square feet of living area. According to the appraisal, the comparables each have a full basement with finished area, central air conditioning, one or two fireplaces, and a two-car or three-car garage. The dwellings are situated on sites ranging in size from 11,761 to 17,860 square feet of land area. The comparables sold from October 2016 to August 2018 for prices ranging from \$705,000 to \$785,000 or from \$164.99 to \$224.25 per square foot of living area, including land. After applying adjustments to the comparables for differences from the subject in lot size, age, condition, dwelling size, bathroom count, exterior features, number of fireplaces, and garage size, the appraisers arrived at adjusted prices ranging from \$738,300 to \$800,500. Based on these adjusted sale prices, the appraisers arrived at an opinion of market value for the subject of \$785,000 as of January 1, 2019. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$322,690. The subject's assessment reflects a market value of \$978,145 or \$237.18 per square foot of living area, land included, when applying the 2019 three-year average median level of assessment for DuPage County of 32.99% as determined by the Illinois Department of Revenue.

In response to appellant's evidence, the board of review argued that only appellant's appraisal comparables #1, #2 and #3 are from the subject's neighborhood while appraisal comparables #4, #5 and #6 are from a different neighborhood and are much older than the subject but, whether the homes were 60 or 102 years old, each received the same age adjustment on the appraisal. The board of review's grid analysis shows that the appraisal comparables range in dwelling size from 3,462 to 5,030 square feet of living area, which is supported by the property record cards also submitted by the board of review but differs from the dwelling sizes shown on appellant's appraisal report.

In support of its contention of the correct assessment of the subject property, the board of review submitted property record cards and a grid analysis for the subject, the six appraisal comparables, and six comparable sales all of which are located in the same neighborhood as the subject. The comparables are improved with 2-story or 2.5-story dwellings of frame or frame and masonry exterior construction that were built from 1995 to 2013 and range in size from 3,180 to 4,253 square feet of living area. The comparables each have a basement, five of which have finished area, central air conditioning, one or two fireplaces, and a two-car to a four-car garage containing 424 to 720 square feet of building area. The comparables are situated on lots that range in size from 6,647 to 27,916 square feet of land area. The comparables sold from February 2017 to May 2019 for prices ranging from \$740,000 to \$1,215,000 or from \$232.70 to \$285.68 per square foot of living area, including land.

Based on this evidence, the board of review requested 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 that based on the evidence submitted for its review a reduction in the subject's assessment is not warranted.

The Board finds the appellant submitted an appraisal while the board of review provided evidence on six comparable sales.

The Board gives less weight to the conclusion of value contained in the appellant's appraisal as no adjustments were made to the appraisal comparables for date of sale, with one sale having taken place in 2016, comparables #1 through #5, which each have different site sizes, received the same land adjustment of +5,000, and comparables #4, #5 and #6, which vary in age from 60 to 102 years old, each received the same age adjustment of +25,000, calling into question the accuracy of the appraisers' conclusion of value. The Board will, however, analyze the raw sales data of the comparables used in the appraisal.

The Board finds that none of the comparables submitted in this record are particularly similar to the subject as they differ from the subject in age, location, design, dwelling size, lot size, exterior construction, and/or basement finish, or their sales are dated relative to the January 1, 2019 assessment date at issue. The Board gives less weight to appellant's appraisal comparables #3, #4, #5 and #6 and board of review comparables #1, #2, #5 and #6. The 2016 and 2017 sales of appellant's appraisal comparables #3 and #6 and board of review comparables #1, #2 and #6 are dated relative to the January 1, 2019 assessment date at issue. Appellant's appraisal comparables #4, #5 and #6 are not located in the same neighborhood as the subject property. Board of review comparable #5 has an unfinished basement, dissimilar to the subject. Board of review comparables #1 and #5 differ from the subject in age. Further, board of review comparable #6 appears to be an outlier based on its much higher sale price compared to any of the other comparables in the record.

The Board finds that the remaining comparables, being appellant's appraisal comparables #1 and #2 and board of review comparables #3 and #4, are the best comparables submitted in this record. These four best comparables were more similar to the subject in age, design, location, and some features, although each is a smaller dwelling with a smaller garage and a smaller lot, requiring upward adjustments to make them more equivalent to the subject. These comparables sold from February to August 2018 for prices ranging from \$730,000 to \$900,000 or from \$207.68 to \$266.83 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$978,145 or \$237.18 per square foot of living area, land included, which falls within the range established by the best comparables submitted on a per square foot basis which is logical given the subject's larger dwelling size, but above the range on an overall basis. However, after considering adjustments to the comparables for the subject's larger dwelling size, larger garage size, larger lot size, and superior exterior construction, the

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Board finds the subject's estimated market value as reflected by its assessment is supported 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: November 16, 2021



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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