



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

APPELLANT: H. Alina Tryzna  
DOCKET NO.: 19-08261.001-R-1  
PARCEL NO.: 03-35-300-018

The parties of record before the Property Tax Appeal Board are H. Alina Tryzna, 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:** \$57,700  
**IMPR.:** \$40,010  
**TOTAL:** \$97,710

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 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 one-story dwelling of brick exterior construction with 1,007 square feet of living area. The dwelling was constructed in 1954 and is 65 years old. Features of the home include a crawl space foundation, central air conditioning, a 225 square foot carport and a 672 square foot 2.5-car garage. The property has an approximately 7,965 square foot site<sup>1</sup> and is located in Elmhurst, Addison Township, DuPage County.

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<sup>1</sup> The Board finds the best description of the subject's site size is reported in the subject's property record card submitted by both the appellant and board of review.

The appellant contends overvaluation as the basis of the appeal.<sup>2</sup> In support of this argument the appellant submitted an appraisal and three additional comparable sales in Section V – Comparable Sales Grid Analysis of the appeal petition.

The appraisal submitted by the appellant estimates the subject property had a market value of \$222,000 as of November 12, 2019. The appraisal was prepared by Jeff Knize, a certified residential real estate appraiser. The intended use of the appraisal report was to arrive at the market value for the subject property in support of a tax appeal. The appraisal reports that the subject's present use as a lot improved with a residential dwelling is the highest and best use of the subject property site.

The appraiser commented that the subject property “shows more than typical signs of physical depreciation” and described the roof to be leaking and some of the mechanicals to have been last updated in 1988. No interior photographs or other corroborating evidence were included in the appraisal to support these comments.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using three comparable sales located within 0.41 of a mile from the subject property. The comparables have sites that range in size from 7,681 to 8,766 square feet of land area and are improved with ranch style dwellings of average quality construction that range in size from 960 to 1,366 square feet of living area. The homes are 55 or 65 years old. One comparable has a basement with finished area. Each comparable has central air conditioning and a 2-car garage. The comparables sold in July and October 2019 for prices ranging from \$222,000 to \$230,000 or from \$163.25 to \$239.58 per square foot of living area, land included. The appraiser adjusted the comparables for differences with the subject in view, room count, dwelling size, basement features and garage capacity and arrived at adjusted sale prices of the comparables ranging from \$219,410 to \$222,500 and an opinion of market value for the subject of \$222,000.

In further support of the overvaluation argument, the appellant submitted three additional comparables numbered #4, #5 and #6 on the appellant's grid analysis. These comparables are located from one block to 0.25 of a mile from the subject property and have sites ranging in size from 7,260 to 8,584 square feet of land area. The comparables are improved with one-story dwellings of brick exterior construction, all built in 1954 and having from 1,007 to 1,593 square feet of living area. Each comparable has a garage ranging in size from 352 to 440 square feet of building area and two comparables have central air conditioning.<sup>3</sup> The properties sold from June 2017 to January 2020 for prices ranging from \$225,000 to \$290,000 or from \$174.77 to \$223.43 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$74,000 which reflects the appraised value.

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<sup>2</sup> The appellant argued that both the subject's land and improvements are overvalued. However, no evidence, such as vacant land sales, was submitted to support the claim of overvaluation with respect to the subject's land assessment.

<sup>3</sup> The Board finds the best evidence of central air conditioning for the appellant's comparables was reported in the property record cards for the properties which were submitted by the board of review and not refuted by the appellant.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$97,710. The subject's assessment reflects a market value of \$296,181 or \$294.12 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for DuPage County of 32.99% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted property record cards for the subject and both parties' comparables, a map depicting proximity of the subject to each of the parties' comparables and a Comparable Report. The Comparable Report includes information on the subject, the appraisal comparables, the appellant's comparables and four board of review comparables located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 7,100 to 12,826 square feet of land area and are improved with ranch style dwellings of brick or frame exterior construction that range in size from 897 to 1,157 square feet of living area, each built in 1954. Each comparable has central air conditioning and a garage ranging in size from 280 to 440 square feet of building area. One comparable has a fireplace. The comparables sold from September 2017 to July 2019 for prices ranging from \$248,250 to \$330,000 or from \$276.76 to \$296.50 per square foot of living area, land included.

The property record cards submitted by the board of review reported that appraisal comparable #2 reflected a land only value as the property was reported to have a major foundation crack. The property record card for appraisal comparable #3 reported the sale reflected a tear down as a new two -story dwelling was constructed on the site. The board of review's Comparable Report included comments describing the appellant's comparable #4 as "purchased for a tear down" and that a new single-family dwelling under construction. The board of review further asserted that "most ranch homes in this area will sell to be torn down." Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 an appraisal and seven comparable sales for the Board's consideration. As to the value opinion contained in the appraisal report, the Board finds, based on the property record cards submitted by the board of review, that two of the appraiser's three comparable sales reflect property in which the homes were razed. This suggests that these properties were more valuable as vacant land than with their existing improvements. In contrast, as stated on page one of the appraisal, the appraiser indicated that the subject's present use as improved, is the highest and best use of the subject property. This suggests that the subject's dwelling adds value to the land. Highest and best use of a property, for the purposes of an appraisal, indicates the use of a parcel of land which provides the highest financial return. Sales of improved property which will have the improvements razed suggest that those parcels of land have a highest and best use

as vacant land. Therefore, given the highest and best use of the subject site as improved, the Board finds that appraisal comparables #2 and #3 are not comparable properties because they have a different highest and best use than the subject site. As a result, less weight is given to the opinion of value for the subject as presented in the appraisal.

The Board gives less weight to appellant's comparable #4, which was reported by the board of review as a tear down sale. The Board gives less weight to the appellant's comparables #5 which sold in 2017, less proximate in time to the January 1, 2019 assessment date than other comparables in the record. The Board gives less weight to the appellant's comparable #6 which has a substantially larger dwelling size when compared to the subject. The Board also gives less weight to the board of review's comparables #1 and #3 which have substantially larger site sizes when compared to the subject and/or sold in 2017, less proximate in time to the January 1, 2019 assessment date at issue.

The Board finds the best evidence of market value to be the board of review comparable sales #2 and #4 which sold proximate to the January 1, 2019 assessment date and are more similar to the subject in location, age, design, dwelling size, site size and other features. Furthermore, there is no evidence in the record that these two properties have sold as tear downs, meaning they have a similar highest and best use as the subject property. These two best comparables sold in June and July 2019 for prices of \$325,000 and \$330,000 or for \$292.00 and \$296.50 per square foot of living area, including land. The subject's assessment reflects a market value of \$296,181 or \$294.12 per square foot of living area, including land, which falls below the two best comparable sales in the record on an overall value basis and is bracketed by the two best comparables on a per square foot basis. After considering adjustments to the comparables for differences with the subject, the Board finds 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.

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Chairman



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Member



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Member



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Member



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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: July 19, 2022



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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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