



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

APPELLANT: Adam Gaudyn  
DOCKET NO.: 20-06057.001-R-1  
PARCEL NO.: 12-02-32-201-049-0000

The parties of record before the Property Tax Appeal Board are Adam Gaudyn, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; and the Will 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 **Will** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$8,511  
**IMPR.:** \$65,654  
**TOTAL:** \$74,165

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 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 two-story townhome style dwelling of brick and vinyl exterior construction with 1,585 square feet of living area. The dwelling was constructed in 2004 and is approximately 16 years old. Features of the home include a basement with finished area, central air conditioning and a 390 square foot garage. The property has an approximately 4,355 square foot site and is located in Romeoville, DuPage Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located in the same assessment neighborhood code as the subject property. The comparables are improved with two-story townhome style dwellings with mixed exterior construction each having 1,585 square feet of living area and ranging in age from 17 to 21 years old. Each comparable has an unfinished

basement, central air conditioning<sup>1</sup> and a 390 square foot garage. Three comparables each have one fireplace. The properties sold from June 2017 to October 2018 for prices ranging from \$190,000 to \$204,900 or from \$119.87 to \$129.27 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$66,487 which reflects a market value of \$199,481 or \$125.86 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 \$74,165. The subject's assessment reflects a market value of \$222,051 or \$140.10 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 on three comparable sales located within 0.16 of a mile from the subject and in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 4,524 to 5,145 square feet of land area and are improved with two-story townhome style dwellings of brick and vinyl exterior construction each with 1,585 square feet of living area and built in either 1999 or 2005. Each comparable has an unfinished basement, central air conditioning and a 390 square foot garage. The properties sold in April and July 2020 for prices ranging from \$203,000 to \$229,000 or from \$128.08 to \$144.48 per square foot of living area, land included. 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 eight comparable sales for the Board's consideration. The Board gives less weight to each of the appellant's comparables which sold in 2017 and 2018, less proximate in time to the January 1, 2020 assessment date than other properties in the record.

The Board finds the best evidence of market value to be the board of review comparables which sold proximate to the assessment date at issue and are identical or nearly identical to the subject in location, age, design, dwelling size and garage size. Although, these best comparables have unfinished basements in contrast to the subject's finished basement, suggesting upward adjustments are needed to make these properties more equivalent to the subject. These comparables sold in April and July 2020 for prices ranging from \$203,000 to \$229,000 or from \$128.08 to \$144.48 per square foot of living area, including land. The subject's assessment

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<sup>1</sup> The appellant submitted copies of the Multiple Listing Service (MLS) sheets for each of its comparable sales which disclosed additional property details omitted from the appellant's grid analysis.

reflects a market value of \$221,852 or \$139.97 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds no reduction in the subject's assessment is 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:

May 16, 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

AGENCY

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