



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

APPELLANT: Matthew Wszolek  
DOCKET NO.: 20-08198.001-R-1  
PARCEL NO.: 08-20-416-037

The parties of record before the Property Tax Appeal Board are Matthew Wszolek, the appellant, by attorney Ryan Schaeffges, of the Law Office of Ryan Schaeffges, P.C. in Wheeling; 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:** \$60,750  
**IMPR.:** \$163,210  
**TOTAL:** \$223,960

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 2-story w/1-story dwelling<sup>1</sup> of frame construction with 3,723 square feet of living area. The dwelling was constructed in 1986 and is approximately 34 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace,<sup>2</sup> and a 789 square foot garage. The property has a 11,949 square foot site and is located in Naperville, Lisle Township, DuPage County.

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<sup>1</sup> The parties differ regarding the subject's design. The Board finds the best evidence of the subject's design is found in the subject's property record card presented by the board of review which contains a sketch and photograph of the subject home and was not refuted by the appellant in written rebuttal.

<sup>2</sup> Additional details regarding the subject property not reported by the appellant are found in the subject's property record card.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within the same assessment neighborhood code as the subject. The parcels range in size from 11,429 to 12,370 square feet of land area and are reported to be improved with 2-story dwellings of frame exterior construction ranging in size from 3,462 to 3,827 square feet of living area. The dwellings are 34 or 35 years old. Each home is reported to have a basement, two of which have finished area, central air conditioning, and a garage ranging in size from 462 to 651 square feet of building area. The comparables sold in April and July 2019 for prices ranging from \$555,000 to \$648,000 or from \$160.31 to \$169.32 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment to \$204,196 which would reflect a market value of \$612,649 or \$164.56 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 \$223,960. The subject's assessment reflects a market value of \$670,539 or \$180.11 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 the same assessment neighborhood code as the subject. The parcels range in size from 11,745 to 19,166 square feet of land area and are improved with 2-story with 1-story dwellings of brick or frame exterior construction ranging in size from 3,253 to 3,599 square feet of living area. The dwellings were built from 1985 to 1998. Each home has a basement, two of which have finished area, central air conditioning, a fireplace, and a garage ranging in size from 628 to 712 square feet of building area. The comparables sold from May 2019 to April 2020 for \$649,900 to \$729,000 or \$184.95 to \$212.11 per square foot of living area, including land.

The board of review submitted a grid analysis of the appellant's comparables describing each as a 2-story with 1-story home with a fireplace. The board of review also submitted a map depicting the locations of the parties' comparables in relation to the subject.

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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #3 and the board of review's comparable #3,

which each lack finished basement area that is a feature of the subject. The Board gives less weight to the board of review's comparable #2, which is a much newer home than the subject dwelling.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #2 and the board of review's comparable #1, which are similar to the subject in dwelling size, age, location, lot size, and most features. These most similar comparables sold in April and May 2019 for prices ranging from \$592,500 to \$690,000 or from \$163.99 to \$212.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$670,539 or \$180.11 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from 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.



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:

October 18, 2022



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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