



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

APPELLANT: Michael Leszczewicz  
DOCKET NO.: 20-08218.001-R-1  
PARCEL NO.: 01-26-202-022

The parties of record before the Property Tax Appeal Board are Michael Leszczewicz, the appellant, by 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:** \$31,200  
**IMPR.:** \$84,020  
**TOTAL:** \$115,220

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 part two-story and part one-story single-family dwelling of frame with brick exterior construction with 2,616 square feet of living area. The dwelling was constructed in 1991 and is approximately 29 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 441 square foot garage. The property has a 10,838 square foot site and is located in Carol Stream, Wayne Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located in the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 10,587 to 11,763 square feet of land area and are improved with part two-story and part one-

story dwellings<sup>1</sup> of frame or brick and frame exterior construction that range in size from 2,809 to 2,904 square feet of living area. The homes were 29 or 30 years old and feature basements, with finished areas. Each dwelling has central air conditioning, a fireplace and a garage ranging in size from 420 to 680 square feet of building area. The comparables sold from September 2018 to October 2019 for prices ranging from \$320,000 to \$368,500 or from \$112.91 to \$126.89 per square foot of living area, land included.

Based on this evidence, the appellant requested a reduced total assessment of \$105,942 which would reflect a market value of \$317,858 or \$121.51 per square foot of living area, including land, 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 \$115,220. The subject's assessment reflects a market value of \$344,970 or \$131.87 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.

A memorandum from the Wayne Township Assessor's Office noted that appellant's comparable sale #1 had an unusually low sale in May 2019 of \$186,000, but resold five months later, as reported by the appellant, for \$320,000 after updates of paint, carpet and kitchen cabinets were made to the property. Next, the assessor noted that appellant's sales #2 and #3 occurred in 2018 and according to the assessor, the subject's neighborhood improved during 2019 although the township assessor included one 2018 sale in support of the assessment.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on six comparable sales located in the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 9,443 to 14,974 square feet of land area and are improved with part two-story and part one-story or "Queen Ann" dwellings of frame with brick, vinyl or aluminum siding exterior construction that range in size from 2,283 to 3,119 square feet of living area. The homes were 25 to 31 years old and feature basements, where comparable #4 has finished area. Each dwelling has central air conditioning, a fireplace and a garage ranging in size from 380 to 506 square feet of building area. The comparables sold from October 2018 to June 2020 for prices ranging from \$328,000 to \$417,000 or from \$132.85 to \$160.32 per square foot of living area, land included. 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.

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<sup>1</sup> The assessing officials reiterated the appellant's comparables with greater detail on the design of the dwellings along with supplying copies of applicable property record cards.

The parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's sales and to board of review comparable #4 as each features finished basement area which is not a feature of the subject dwelling. Additionally, the Board has given reduced weight to board of review comparables #3, #5 and #6 as each dwelling differs substantially in living area square footage when compared to the subject.

The Board finds the best evidence of market value to be board of review comparable sales #1 and #2 which are most similar to the subject in location, age, size and most features. These most similar comparables sold in October 2018 and April 2019 for prices of \$345,000 and \$380,000 or for \$132.85 and \$135.62 per square foot of living area, including land. The subject's assessment reflects a market value of \$344,970 or \$131.87 per square foot of living area, including land, which is below the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparable sales in the record when compared to the subject, the Board finds the appellant failed to establish overvaluation by a preponderance of the evidence and therefore 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: September 20, 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

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