



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

APPELLANT: Ovi Smalberger  
DOCKET NO.: 21-06893.001-R-1  
PARCEL NO.: 07-04-305-055

The parties of record before the Property Tax Appeal Board are Ovi Smalberger, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***a reduction*** 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:** \$13,250  
**IMPR.:** \$46,924  
**TOTAL:** \$60,174

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 2021 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 townhouse of frame exterior construction with 1,166 square feet of living area. The dwelling was constructed in 1986. Features of the home include a basement, central air conditioning, a fireplace,<sup>1</sup> and a 2-car garage. The property has a 1,943 square foot site and is located in Naperville, Naperville 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 within the same assessment neighborhood code as the subject property. The parcels have either 1,943 or 1,986 square feet of land area and are improved with two-story townhomes of frame exterior construction ranging in size from 1,280 to 1,466 square feet of living area. The homes were built from 1982 to 1987.

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<sup>1</sup> Additional details regarding the subject not reported by the appellant are found in the subject's property record card presented by the board of review.

Each comparable features a partial unfinished basement, central air conditioning, and a 1-car or a 2-car garage. Two homes each have a fireplace. The comparables sold from April 2019 to August 2020 for prices ranging from \$172,000 to \$226,500 or from \$129.52 to \$155.56 per square foot of living area, including land. 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 \$63,090. The subject's assessment reflects a market value of \$188,723 or \$161.85 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for DuPage County of 33.43% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales, where comparables #3 and #4 are the same properties as the appellant's comparables #2 and #1, respectively. The board of review also submitted a map depicting the locations of both parties' comparables in relation to the subject and property records cards for both parties' comparables. The comparables are located within the same assessment neighborhood code as the subject property. The parcels each have 1,943 square feet of land area and are improved with two-story townhomes of frame exterior construction ranging in size from 1,282 to 1,456 square feet of living area. The homes were built from 1982 to 1989. Four homes each have an unfinished basement. Each home has central air conditioning, a fireplace, and a 1-car or a 2-car garage. The comparables sold from January 2018 to January 2021 for prices ranging from \$185,000 to \$230,000 or from \$137.36 to \$179.41 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 the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of six comparable sales, with two common sales, for the Board's consideration. The Board gives less weight to the appellant's comparable #1/board of review comparable #4, along with board of review comparable #5 which sold less proximate in time to the January 1, 2021 assessment date than the remaining comparables in the record. Additionally, the Board gives less weight to board of review comparable #1 based on its lack of a basement which is a feature of the subject dwelling, and board of review comparable #2 based on its substantially larger dwelling size relative to the subject dwelling.

The Board finds the best evidence of market value to be the appellant's comparable #2/board of review comparable #3, and appellant's comparable #3, which are similar to the subject in location, lot size, age, and some features, although both of these homes have somewhat larger living area than the subject, but one of the common comparables has a smaller garage relative to

the subject, suggesting that adjustments are necessary to these comparables in order to make them more equivalent to the subject. These most similar comparables sold in March and August 2020 for prices of \$172,000 and \$185,000 or for \$129.52 and \$144.53 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$188,723 or \$161.85 per square foot of living area, including land, which is higher than the two best comparable sales both in terms of overall value and on a price per square foot basis. Based on this evidence, and after considering adjustments to the comparables for differences from the subject, such as their larger dwelling sizes relative to the subject, the Board finds that the subject property is overvalued and, therefore, a 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: January 16, 2024



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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