



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

APPELLANT: Dalibor Obradovic  
DOCKET NO.: 21-06894.001-R-1  
PARCEL NO.: 07-07-402-002

The parties of record before the Property Tax Appeal Board are Dalibor Obradovic, 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 **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:** \$62,320  
**IMPR.:** \$104,060  
**TOTAL:** \$166,380

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 2-story dwelling of frame construction with 3,700 square feet of living area. The dwelling was constructed in 1996. Features of the home include an unfinished basement, central air conditioning, and a 2-car garage. The property has an 11,153 square foot site and is located in Aurora, Naperville Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis and MLS listing sheets with information and data on three comparable sales located within 1.4 miles from the subject and in the same assessment neighborhood code as the subject property. The comparables have sites of either 9,912 or 10,228 square feet of land area and are improved with 2-story dwellings of frame and brick exteriors and containing either 3,467 or 3,622 square feet of living area. The dwellings were built in either 1989 or 1998. Each comparable features a finished basement, central air conditioning, and a 2-

car or a 3-car garage. The comparables sold from March to October 2020 for prices ranging from \$442,000 to \$461,000 or from \$127.28 to \$129.28 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$166,380. The subject's assessment reflects a market value of \$497,697 or \$134.51 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 property record cards and a grid analysis with information on five comparable sales located within the same assessment neighborhood code as the subject property. The comparables have parcels ranging in size from 9,722 to 22,726 square feet of land area. The sites are improved with 2-story dwellings of frame or frame and brick exteriors that range in size from 3,525 to 3,886 square feet of living area. The dwellings were built from 1989 to 1992. Each comparable features a basement, one with finished area. Each comparable also has central air conditioning, one or two fireplaces, and a 2-car or a 3-car garage. The comparables sold from May 2020 to March 2021 for prices ranging from \$510,000 to \$639,000 or from \$136.13 to \$172.01 per square foot of living area, including land. The board of review also disclosed that the subject property is located on a "busy street corner" whereas the comparables are located on either a golf course or a cul-de-sac. Based on this evidence, the board of review requested the assessment be sustained.

### **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 eight comparable sales submitted by the parties in support of their respective positions before the Property Tax Appeal Board. After analyzing the evidence submitted, the Board gave less weight to the appellant's comparables along with board of review comparable #4 based on each having a finished basement unlike the subject's unfinished basement.

On this record, the Board finds the best evidence of market value to be board of review comparables #1, #2, #3, and #5 all of which have unfinished basements like the subject, and which are similar to the subject in dwelling size, design, age, and many features. The best overall comparables in the record sold from May 2020 to March 2021 for prices ranging from \$510,000 to \$639,000 or from \$136.13 to \$172.01 per square foot of living area, including land. The subject's assessment reflects a market value of \$497,697 or \$134.51 per square foot of living area, including land, which falls below the range established by the best comparable sales in this record. However, the subject's lower total assessment appears to be justified given its location on a "busy street corner." After considering adjustments to the best comparables in the record

for differences from the subject, the Board finds that the appellant's assessment as established by the board of review is supported and, therefore, no change to the 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Dalibor Obradovic, by attorney:  
George N. Reveliotis  
Reveliotis Law, P.C.  
1030 Higgins Road  
Suite 101  
Park Ridge, IL 60068

COUNTY

DuPage County Board of Review  
DuPage Center  
421 N. County Farm Road  
Wheaton, IL 60187