



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

APPELLANT: Florin Vlad
DOCKET NO.: 21-07081.001-R-1
PARCEL NO.: 03-34-302-069

The parties of record before the Property Tax Appeal Board are Florin Vlad, 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: \$29,370
IMPR.: \$140,150
TOTAL: \$169,520

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 brick exterior construction with 2,990 square feet of living area. The dwelling was constructed in 2014 and is approximately 7 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 629 square foot garage. The property has a 12,155 square foot site and is located in Addison, Addison 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 0.06 of a mile from the subject, two of which are located within the same assessment neighborhood code as the subject. The parcels range in size from 7,245 to 13,520 square feet of land area and are improved with 2-story homes of frame and brick exterior construction ranging in size from 3,112 to 3,562 square feet of living area. The dwellings range in age from 1 to 18 years old. Each home has a

basement, central air conditioning, a fireplace, and a garage ranging in size from 451 to 660 square feet of building area. The comparables sold from September 2020 to May 2021 for prices ranging from \$490,000 to \$538,000 or from \$151.04 to \$157.46 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 \$169,520. The subject's assessment reflects a market value of \$507,089 or \$169.60 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 three comparable sales, together with a grid analysis of the appellant's comparables, property record cards for both parties' comparables, and a map depicting the locations of the parties' comparables in relation to the subject. Comparable #3 is the same property as the appellant's comparable #1. Comparables #2 and #3 are located within the same assessment neighborhood code as the subject and have 9,050 and 11,220 square foot sites that are improved with 2-story homes of frame or frame and brick exterior construction. These two homes have 2,204 or 2,843 square feet of living area and were built in 1998 or 2006. Each of these two homes features a basement, central air conditioning, one fireplace, and a 400 or a 517 square foot garage. These comparables sold in August and December 2020 for prices of \$475,000 and \$385,000 or for \$167.08 and \$174.68 per square foot of living area, including land, respectively.

Based on this evidence the board of review requested the subject's 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 five comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the appellant's comparable #2 and the board of review's comparable #2, due to substantial differences from the subject in dwelling size and/or age.

The Board finds the best evidence of market value to be the appellant's comparable #1/board of review's comparable #3, the appellant's comparable #3, and the board of review's comparable #1, which are more similar to the subject in dwelling size, age, location, site size, and features. These most similar comparables sold for prices ranging from \$475,000 to \$515,000 or from \$155.92 to \$167.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$507,089 or \$169.60 per square foot of living area, including land,

which is within the range established by the best comparable sales in terms of total market value but above the range on a price per square foot basis, which appears to be justified given the subject's newer dwelling age compared to the best comparables. 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: June 27, 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

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

APPELLANT

Florin Vlad, by attorney:
Ryan Schaeffges
Law Office of Ryan Schaeffges, P.C.
851 Seton Court
Suite 1A
Wheeling, IL 60090

COUNTY

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