



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

APPELLANT: Albert Grzyb  
DOCKET NO.: 23-05117.001-R-1  
PARCEL NO.: 01-03-309-003

The parties of record before the Property Tax Appeal Board are Albert Grzyb, the appellant; 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:** \$39,610  
**IMPR.:** \$109,250  
**TOTAL:** \$148,860

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 2023 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 and vinyl exterior construction with 2,690 square feet of living area.<sup>1</sup> The dwelling was constructed in 1995 and is approximately 28 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 504 square foot 2-car garage. The property has an approximately 9,381 square foot site and is located in Bartlett, 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 from 0.05 of a mile to 2.94 miles from the subject property.<sup>2</sup> The comparables have sites that range in size from 10,457 to

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<sup>1</sup> The Board finds the best description of the subject property was found in its property record card, submitted by the board of review and not refuted by the appellant.

<sup>2</sup> The Board finds the best description of the appellant's comparables was found in their respective property record cards submitted by the board of review and not refuted by the appellant.

13,047 square feet of land area and are improved with 2-story dwellings of frame and brick or vinyl and brick exterior construction ranging in size from 2,473 to 2,823 square feet of living area. The dwellings were built from 1994 to 2005 or from 18 to 29 years old. Each comparable has a basement with two having finished area. Each dwelling has central air conditioning and an approximately 441 square foot garage. Two homes each have one fireplace. The properties sold from January 2021 to November 2023 for prices ranging from \$335,000 to \$355,000 or from \$125.75 to \$135.63 per square foot of living area, land included. The appellant's grid analysis disclosed the subject property sold in December 2020 for a price of \$330,000. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$113,833 which reflects a market value of \$341,533 or \$126.96 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 \$148,860. The subject's assessment reflects a market value of \$446,625 or \$166.03 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>3</sup>

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 0.16 of a mile from the subject property as well as in the subject's assessment neighborhood code. The comparables have sites that range in size from 9,633 to 14,107 square feet of land area and are improved with 2-story dwellings of brick and aluminum exterior construction ranging in size from 2,209 to 2,631 square feet of living area. The homes are either 28 or 31 years old. Each comparable has a basement, with two having finished area. Each dwelling has central air conditioning, one fireplace and a garage ranging in size from 418 to 623 square feet of building area. The board of review's grid analysis disclosed the subject property sold in December 2020 for a price of \$330,000. The properties sold from January 2021 to June 2023 for prices ranging from \$405,000 to \$480,000 or from \$163.44 to \$200.17 per square foot of living area, land included.

The board of review also submitted written comments critiquing the appellant's comparables, asserting comparables #1 and #3 are not located in the subject's subdivision, that comparable #1 has an inferior higher traffic/commercial view and that comparable #3 is located in Cook County and was a short sale. To support these assertions the board of review submitted property record cards and the PTAX-203 Real Estate Transfer Declarations for each of the appellant's comparables. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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

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<sup>3</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

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 parties submitted seven comparable sales and evidence the subject property sold in December 2020 for the Board's consideration. The Board gives less weight to the appellant comparables #1 and #3 which are located more than one mile from the subject property. The Board also gives less weight to the subject's 2020 sale which occurred less proximate to the January 1, 2023 assessment date than other properties in the record.

The Board finds the best evidence of market value to be appellant comparable #2 and each of the board of review comparables which are more similar to the subject in location, age, design and other features. However, two of these properties lack finished basement area suggesting upward adjustments are needed to make these properties more equivalent to the subject. These best comparables sold from January 2021 to June 2023 for prices ranging from \$335,000 to \$480,000 or from \$135.46 to \$200.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$446,625 or \$166.03 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not 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: \_\_\_\_\_

February 18, 2025



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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