



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

APPELLANT: Robert Yannotti  
DOCKET NO.: 13-03899.001-R-1  
PARCEL NO.: 06-10-402-045

The parties of record before the Property Tax Appeal Board are Robert Yannotti, the appellant,<sup>1</sup> 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:** \$34,120  
**IMPR.:** \$42,430  
**TOTAL:** \$76,550

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 2013 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 1.5-story dwelling of frame construction with 1,470 square feet of living area. The dwelling was constructed in 1923. Features of the home include a basement with finished area and a garage. The property has a 10,594 square foot site and is located in Villa Park, York Township, DuPage County.

The appellant's appeal is based on overvaluation due to a recent purchase of the subject property and comparable sales.

As to the purchase of the property, the appellant completed Section IV - Recent Sale Data of the appeal petition reporting that the subject property was purchased on January 15, 2010 for a price of \$110,000. The appellant disclosed the parties to the transaction were not related, the property was sold using a Realtor and the property had been advertised on the open market with the

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<sup>1</sup> Attorney Jerri K. Bush withdrew as counsel of record for the appellant by a filing dated March 18, 2016.

Multiple Listing Service for 64 days. In further support of the transaction the appellant submitted a copy of the Settlement Statement reiterating the purchase price and date which also disclosed the payment of brokers' fees; a copy of the Multiple Listing Service data sheet depicting that the property was a Pre-Foreclosure with cash financing; and a copy of the Listing & Property History Report depicting multiple listings of the property commencing in July 2008.

The appellant also marked comparable sales as a basis of the appeal. Attached to the appeal petition in support of this argument was a spreadsheet with limited information on ten comparable sales. In the submission, following that spreadsheet were individual Multiple Listing Service data sheets, the first ten of which were on the spreadsheet plus a second copy of the data sheet for the subject's sale. According to the spreadsheet, the ten properties are located in York Township, DuPage County and sold between April 2012 and December 2013 for prices ranging from \$80,000 to \$151,250. No other details concerning location, age, size, foundation and/or other features were set forth in the spreadsheet for the properties.

Based on the foregoing evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$76,550. The subject's assessment reflects a market value of \$229,742 or \$156.29 per square foot of living area, land included, when using the 2013 three year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information prepared by the township assessor on seven comparable sales.<sup>2</sup> The comparables consist of 1.5-story frame, masonry or frame and masonry dwellings that were built between 1924 and 1951. The homes range in size from 1,200 to 1,739 square feet of living area and feature basements and a garage. The properties sold between January 2011 and October 2013 for prices ranging from \$215,000 to \$325,000 or from \$135.14 to \$219.17 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, former counsel for the appellant submitted color photocopies of Redfin printouts concerning six of the comparables presented by the board of review. There was no presentation or argument as to the relevance of the printouts.

### **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

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<sup>2</sup> The spreadsheet contains two sets of six comparables #1 through #6, but close examination of the data reveals duplications resulting in a total of seven different comparable properties being presented in the data.

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 Board has given little weight to the January 2010 sale of the subject property and the ten comparable sales presented by the appellant. The Board finds that the sale of the subject occurred three years prior to the assessment date at issue and thus is unlikely to be indicative of the subject's estimated market value as of January 1, 2013. The Board has also given little weight to the comparable sales submitted by the appellant because there was a lack of analysis and/or itemization of the details of the properties for reasonable comparison with the subject property beyond its location in the township and county. The Board has also given reduced weight to board of review comparables #2 and #5 as these sales occurred in 2011, which like the sale of the subject property, were more remote in time and less likely to reflect the subject's estimated market value as of the assessment date.

The Board finds the best evidence of market value to be the remaining five board of review comparable sales. These most similar comparables sold between April 2013 and October 2013 for prices ranging from \$215,000 to \$325,000 or from \$135.14 to \$210.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$229,742 or \$156.29 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence 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.



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Chairman



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Member

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Member



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Member

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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: May 20, 2016



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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 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 the subsequent year 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.

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.