



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

APPELLANT: Domenic Conversa  
DOCKET NO.: 14-03289.001-R-1  
PARCEL NO.: 06-10-218-014

The parties of record before the Property Tax Appeal Board are Domenic Conversa, 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:** \$35,210  
**IMPR.:** \$36,410  
**TOTAL:** \$71,620

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 2014 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 bungalow of stucco or Dryvit construction with 1,471 square feet of living area. The dwelling was constructed in 1925. Features of the home include a full basement and a detached two-car garage. The property has a 12,833 square foot site and is located in Villa Park, York Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted limited information on five comparable sales located within .71 of a mile of the subject. The comparables consist of bungalows that were built between 1915 and 1926. The homes range in size from 1,261 to 1,726 square feet of living area. Each dwelling has a full or partial basement and four of the comparables have two-car garages. The properties sold between April 2013 and April 2014 for prices ranging from \$97,500 to \$140,000 or from \$63.35 to \$95.16 per square foot of living area, including land.

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

Based on this evidence, the appellant requested a total assessment of \$41,699 which would reflect a market value of approximately \$125,097 or \$85.04 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,620. The subject's assessment reflects a market value of \$214,881 or \$146.08 per square foot of living area, land included, when using the 2014 three year average median level of assessment for DuPage County of 33.33% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a spreadsheet reiterating the appellant's five comparables and also presenting five comparable sales on behalf of the board of review. The board of review's comparable sales data include appellant's comparables #1 and #5 with sale dates that occurred in October 2014 and September 2014, respectively, with higher sales prices than the April 2013 and April 2014 sales that were presented by the appellant.

The five comparable sales presented by the board of review consist of bungalows with stucco or Dryvit, frame or frame and masonry exterior construction. The homes were built between 1922 and 1927 and range in size from 1,286 to 1,970 square feet of living area. Each home has a full or partial basement and a two-car garage. The properties sold between May 2013 and October 2014 for prices ranging from \$226,440 to \$280,000 or from \$120.30 to \$204.32 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight comparable properties that recently sold to support their respective positions before the Property Tax Appeal Board. The appellant's comparable #1 and #5 were also presented by the board of review as comparables #2 and #3 with dates of sale after the sales reported by the appellant. The comparables consist of bungalows that were of stucco or Dryvit, frame or frame and masonry exterior construction. The homes were built between 1915 and 1927 and range in size from 1,261 to 1,970 square feet of living area. Each home has a full or partial basement and, except for appellant's comparable #2, feature a two-car garage. There were ten sales of these eight properties that occurred between April 2013 and October 2014 for prices ranging from \$97,500 to \$280,000 or from \$63.35 to \$204.32 per square foot of living area, including land.

The Property Tax Appeal Board has given reduced weight to board of review comparable #1 which is a larger dwelling when compared to the subject and the Board has also given reduced weight to appellant's comparable #2 since this property lacks a garage amenity which is a feature of the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #3, #4 and #5 along with board of review comparable sales #2, #3, #4 and #5. These most similar comparables sold for prices ranging from \$63.35 to \$204.32 per square foot of living area, including land. The subject's assessment reflects a market value of \$214,881 or \$146.08 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is bracketed by the most identical comparable in size identified both as appellant's comparable #1 and board of review comparable #2 which sold twice in about 1.5 years for \$81.58 and \$153.94 per square foot of living area, including land. 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.



Chairman



Member



Member



Member



Acting 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 24, 2017



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.