



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

APPELLANT: Joseph Pieranunzi
DOCKET NO.: 15-05533.001-R-1
PARCEL NO.: 09-01-300-029

The parties of record before the Property Tax Appeal Board are Joseph Pieranunzi, the appellant, by attorney Michael T. Reynolds, of Rieff Schramm Kanter & Guttman in Chicago; 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: \$84,910
IMPR.: \$389,540
TOTAL: \$474,450

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 2015 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 part 1-story and part 2-story dwelling of masonry construction with 4,257 square feet of living area. The dwelling was constructed in 2000. Features of the home include a full basement with finished area, central air conditioning, 2 fireplaces, an in-ground swimming pool and a 660 square foot garage. The property has an 11,400 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted limited information on five equity comparables located in the same neighborhood code as the subject. The comparables had varying degrees of similarity when compared to the subject. All were part 1-story/part 2-story/part 3-story frame or frame and masonry dwellings. All of the comparables featured full basements, four with finished area. All of the comparables featured central air conditioning, 2-4 fireplaces and garages. They were built

between 1999 and 2013. The dwellings range in size from 4,485 to 4,854 square feet of living area and have improvement assessments ranging from \$369,370 to \$422,080 or from \$82.36 to \$87.56 per square foot of living area. The appellant requested the total assessment be reduced to \$448,202.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$474,450. The subject property has an improvement assessment of \$389,540 or \$91.51 per square foot of living area. In support of the subject's assessment the board of review submitted information on three equity comparables located in the same neighborhood code as the subject. The comparables had varying degrees of similarity when compared to the subject. All were part 1-story and part 2-story masonry dwellings built in 1999 or 2005. All had full basements with finished area, central air conditioning, 2-4 fireplaces and garages. The dwellings range in size from 4,057 to 4,409 square feet of living area and have improvement assessments ranging from \$381,880 to \$415,670 or from \$94.13 to \$97.24 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney claimed the appellant's comparables were closer in proximity to the subject than the board of review comparables.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 eight equity comparables for the Board's consideration. All were in the same HE5 neighborhood as defined by the assessor. The Board gave less weight to the appellant's comparables which were all part 1-story/part 2-story/part 3-story dwellings as compared the subject's part 1-story and part 2-story design. Comparables #2, #3, #4 and #5 were frame construction as compared to the subject's brick exterior construction, and appellant's comparable #1 had an unfinished basement as compared to the subject's 75% finished basement. The Board finds the best evidence of assessment equity to be board of review's comparables. These comparables were very similar to the subject in style, construction, age, size and features. These comparables had improvement assessments that ranged from \$94.13 to \$97.24 per square foot of living area. The subject's improvement assessment of \$91.51 per square foot of living area falls below the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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.