



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

APPELLANT: Sam Distesano
DOCKET NO.: 16-05232.001-R-1
PARCEL NO.: 03-27-121-015

The parties of record before the Property Tax Appeal Board are Sam Distesano, the appellant, by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd. 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 **A Reduction** 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: \$36,830
IMPR.: \$73,027
TOTAL: \$109,857

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 2016 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 two-story dwelling of brick and frame exterior construction with approximately 3,311 square feet of living area.¹ The dwelling is approximately 24 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has a 10,415-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 an appraisal estimating the subject property has a market value of \$330,000

¹ The appellant's appraiser reported a dwelling size of 3,280 square feet of living area supported by a schematic drawing. The board of review submitted a copy of the subject's property record card with a detailed schematic drawing depicting a dwelling size of 3,311 square feet of living area. The Property Tax Appeal Board finds the slight size discrepancy does not prevent determining the correct assessment on this record.

as of January 1, 2016. The appraisal was prepared by Garry Nusinow, a certified residential real estate appraiser.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using four comparable sales. The comparables consist of one, tri-level dwelling and three, two-story dwellings that range in age from 21 to 46 years old. The dwellings are located from .06 to .88 of a mile from the subject property. The comparables have features with varying degrees of similarity when compared to the subject. The dwellings range in size from 2,593 to 3,915 square feet of living area and are situated on sites ranging in size from 12,474 to 28,670 square feet of land area. The comparables sold from September 2014 to January 2016 for prices ranging from \$325,000 to \$390,000 or from \$99.62 to \$136.91 per square foot of living area, including land. The appraiser made adjustments to each comparable for differences from the subject property to arrive at adjusted prices ranging from \$302,250 to \$351,000. The appraiser arrived at an estimated value under the sales comparison approach of \$330,000. In a memo, counsel for the appellant also discussed in detail the adjustments for each of the appraisal's comparable sales. Based on this evidence the appellant requested the total assessment be reduced to \$110,000.

In a memo, counsel for the appellant discussed in detail the adjustments for each of the appraisal's comparable sales.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$129,820. The subject's assessment reflects a market value of \$389,967 or \$117.78 per square foot of living area, when applying DuPage County's 2016 three-year average median level of assessment of 33.29% as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code §1910.50(c)(1).

In support of its contention of the correct assessment the board of review submitted information on seven comparable sales located in the same neighborhood as the subject property. The comparables are improved with two-story dwellings that were constructed from 1989 to 2005. The comparables had varying degrees of similarity when compared to the subject. The dwellings range in size from 3,035 to 3,689 square feet of living area. The comparables sold from May 2014 to September 2016 for prices ranging from \$407,000 to \$460,000 or from \$121.31 to \$143.33 per square foot of living area, including land. The board of review submission included a map and property record cards for the subject, its seven comparable sales and the appellant's appraisal comparable sales.

The board of review asserted appraisal sale #2 built in 1969 is dissimilar. The board of review also reported all comparables in the appraisal were two-story homes. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant argued that the data presented by the board of review lacked any adjustments for differences. Included in the appellant's submission are the Multiple Listing Service sheet and photographs of the board of review comparable sales. Counsel critiqued the board of review's submission.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the January 1, 2016 appraisal submitted by the appellant estimating the subject property had a market value of \$330,000. The appellant's appraiser developed the sales comparison approach to value. The comparable sales were adjusted for differences in size, location, date of sale and other features when compared to the subject property.

The subject's assessment reflects a market value above the best evidence of market value in the record. Based on this evidence the Board finds the subject is overvalued and a reduction in the subject's assessment is justified. Since market value has been established, the three-year median level of assessments for DuPage County for 2016 of 33.29% shall be applied.

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: October 16, 2018



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

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