



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

APPELLANT: Dominic Chiovari
DOCKET NO.: 16-05808.001-R-1
PARCEL NO.: 08-13-403-011

The parties of record before the Property Tax Appeal Board are Dominic Chiovari, the appellant, by attorney Ronald Justin, of the Law Offices of Ronald Justin 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: \$47,500
IMPR.: \$35,570
TOTAL: \$83,070

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 split-level dwelling of frame construction with 1,060 square feet of living area. The dwelling was constructed in 1968. Features of the home include a 520 square foot lower level, that has 384 square feet of finished area, central air conditioning and a 504 square foot garage. The property has a 7,247 square foot site and is located in Woodridge, Lisle 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 that were located from .87 of a mile to 1.88 miles from the subject property. The comparables were a ranch, a raised ranch and a split-level style of dwelling containing from 1,270 to 1,524 square feet of living area. The comparables had lot sizes ranging from 8,000 to 13,553 square feet of land area. The

comparables sold from March 2015 to August 2016 for prices ranging from \$220,000 to \$232,500 or from \$144.36 to \$185.04 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 \$83,070. The subject's assessment reflects a market value of \$249,534 or \$235.41 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for DuPage County of 33.29% as determined by the Illinois Department of Revenue.

As to the appellant's evidence, the board of review noted in its evidence that the comparables were located in Woodridge, unlike the subject and the board of review's comparables that are located in Downers Grove.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales that were located from .04 to .42 of a mile from the subject property. The comparables were similar split-level style dwellings containing from 1,040 to 1,188 square feet of living area. The comparables had lot sizes ranging from 7,247 to 20,172 square feet of land area. The comparables sold from June 2014 to December 2016 for prices ranging from \$240,000 to \$304,000 or from \$230.77 to \$259.39 per square foot of living area, including land.

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.

As an initial matter regarding the board of review's argument that the subject is not located in Woodridge, the Board finds that both parties disclosed that the subject is located in Woodridge, Illinois.

The parties submitted six comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 due to their more distant locations, dissimilar dwelling styles and larger dwelling sizes when compared to the subject. In addition, comparable #2's lot size is significantly larger than the subject's. The Board also gave less weight to the board of review's comparable #3 due to its sale date occurring greater than 18 months prior to the assessment date at issue. In addition, this comparable's lot size is significantly larger than the subject's. Therefore, the Board finds the best evidence of market value to be the appellant's comparable #3, as well as the board of review's comparables #1 and #2. These comparables were most similar to the subject in location, style, dwelling size and lot size. These comparables also had sale dates that occurred most proximate in time to the assessment date at issue. These most similar comparables sold for prices ranging from \$185.04 to \$259.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$235.41 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. 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 15, 2019



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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