



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

APPELLANT: Joseph DeFranco  
DOCKET NO.: 16-06577.001-R-1  
PARCEL NO.: 09-01-109-013

The parties of record before the Property Tax Appeal Board are Joseph DeFranco, the appellant, by attorney Sreeram Natarajan, of Natarajan Worstell LLC 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:** \$99,850  
**IMPR.:** \$310,070  
**TOTAL:** \$409,920

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 part two-story and part one-story single-family dwelling of brick exterior construction containing 3,833 square feet of living area. The dwelling was constructed in 1994. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a garage containing 753 square feet of building area.<sup>1</sup> The property has a 13,530-square foot site and is located in Hinsdale, Downer's Grove Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located outside the subject's neighborhood. Four comparables are improved with part two-story and part one-story single-family dwellings and one comparable is a two-story dwelling. The comparables each

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<sup>1</sup> The appellant's grid is missing some descriptive information regarding the subject property and the comparables. The Board had obtained this information from the property record cards submitted by the board of review.

have brick exterior construction and range in size from 3,088 to 4,128 square feet of living area. The dwellings were constructed from 1975 to 1989 and each home features a full or partial basement with two having a finished area. All homes have central air conditioning, 1 to 3 fireplaces and an attached garage ranging in size from 528 to 713 square feet of building area. The comparables have improvement assessments ranging from \$170,990 to \$267,640 or from \$49.68 to \$64.84 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$409,920. The subject property has an improvement assessment of \$310,070 or \$80.89 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables, two of which are located within the subject's neighborhood. However, the map submitted by the board of review depicts all comparables to be in close proximity to the subject. The comparables are improved with part two-story and part one-story single-family dwellings of brick exterior construction ranging in size from 4,057 to 4,361 square feet of living area. The dwellings were constructed from 1994 to 2002. The comparables each feature a full or partial basement with one having a finished area; each dwelling has central air-conditioning, one or two fireplaces and a garage ranging from 529 to 928 square feet of building area. The comparables have sites ranging in size from 17,403 to 21,163 square feet of land area. The comparables have improvement assessments ranging from \$339,670 to \$365,630 or from \$83.66 to \$85.60 per square foot of living area. The board of review submitted property record cards for the subject as well as their own comparables and the appellant's comparables along with a narrative report prepared by the township assessor critiquing the appellant's comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 for the Board's consideration a total of eight suggested equity comparables with various degrees of similarity to the subject property. The Board gave less weight to appellant's comparables #1 through #4 due to their substantially older ages when compared to the subject dwelling. Furthermore, appellant's comparable #4 has a substantially smaller dwelling size when compared to the subject. The Board gave less weight to board of review comparable #3 due to its larger dwelling size compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #5 along with board of review comparables #1 and #2. These three comparables are similar to the subject in location, design, age, dwelling size and most features. These most similar comparables have improvement assessments ranging from \$267,640 to \$347,280 or from \$64.84 to \$85.60 per square foot of living area. The subject's improvement assessment of \$310,070 or \$80.89 per square foot of living area falls within 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, therefore, no reduction in the subject's assessment is warranted.

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: April 21, 2020



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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