



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

APPELLANT: Daniel DiPaolo
DOCKET NO.: 17-05302.001-R-1
PARCEL NO.: 03-15-401-019

The parties of record before the Property Tax Appeal Board are Daniel DiPaolo, the appellant, by attorney Thomas M. Battista of the Law Offices of Thomas M. Battista 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: \$46,740
IMPR.: \$103,260
TOTAL: \$150,000

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 2017 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 is improved with a two-story single-family dwelling of brick and frame exterior construction containing 3,683 square feet of living area. The dwelling was constructed in 1987. Features of the home include a basement that is partially finished, central air conditioning, one fireplace and an integral three-car garage with 1,000 square feet of building area. The property has a 15,205 square foot site and is located in Wood Dale, 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 had a market value of \$445,000 as of January 1, 2017. The appraisal was prepared by Nicholas J. Mulligan, a Certified Residential Real Estate Appraiser.

The appraiser developed the sales comparison approach to value using five comparable sales improved with two-story dwellings that range in size from 3,006 to 3,875 square feet of living area. The homes were built from 1970 to 2012 and range in age from approximately 5 to 47 years old. Each comparable has a basement with four having finished area, central air conditioning, one fireplace and a two-car or a three-car garage. Comparable #3 has an in-ground swimming pool. The properties have sites ranging in size from 8,144 to 16,068 square feet of land area. The comparables are located in Wood Dale from .27 to .74 miles from the subject property. The sales occurred from January 2016 to October 2016 for prices ranging from \$375,000 to \$463,000 or from \$96.77 to \$146.52 per square foot of living area inclusive of the land. Adjustments were made to the comparables for differences from the subject in condition, room count, gross living area, basement finish, garage space and in-ground swimming pool. The adjusted prices range from \$386,500 to \$491,500. The appraiser arrived at an estimated market value of \$445,000 as of the assessment date at issue. The appellant requested the subject's assessment be reduced to \$148,333 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$174,780. The subject's assessment reflects a market value of \$524,392 or \$142.38 per square foot of living area, land included, when using the 2017 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 information on five comparable sales that were identified by the Addison Township Assessor's Office. The comparables are improved with two-story dwellings of brick or brick and frame exterior construction ranging in size from 2,984 to 4,092 square feet of living area. The homes were constructed from 1990 to 2016. Four properties have unfinished basements and one has a full finished basement. Each property has central air conditioning, one fireplace and a two-car or a three-car integral garage. The dwellings are located in Wood Dale or Addison. The sales occurred from July 2016 to June 2017 for prices ranging from \$435,000 to \$655,000 or from \$143.33 to \$160.07 per square foot of living area, land included. The board of review submission also included a map depicting the location of the comparables from both parties in relation to the subject property.

In rebuttal the board of review asserted that appraisal comparable #3 has no recorded sale with the county and does not appear anywhere other than online by Redfin/Realtor.com.

The board of review requested the assessment be confirmed.

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 appraisal submitted by the appellant is to be given significant weight. The appellant's appraiser developed the sales comparison approach to value using five sales that sold for prices ranging from \$375,000 to \$463,000 or from \$96.77 to \$146.52 per square foot of living area inclusive of the land. There is an issue with respect to the sale of appraisal comparable #3. Eliminating that comparable results in a range from \$390,000 to \$463,000 or from \$111.68 to \$146.52 per square foot of living area, including land, with adjusted prices ranging from \$396,000 to \$491,500. The subject's appraised value of \$445,000 seems reasonable. The Board gives less weight to the board of review analysis as the sales were unadjusted; comparables #2 and #3 were new at the time of sale; comparable #1 was significantly smaller than the subject dwelling; and comparable #5 is located in a different city than the subject property. The remaining comparable provided by the board of review sold for a price of \$460,000 or \$145.71 per square foot of living area, land included. This home is smaller than the subject dwelling, has a smaller garage than the subject, has an unfinished basement, but is 20 years newer. This comparable sold in June 2017, after the assessment at issue, and may explain why this property was not used by the appellant's appraiser. Nevertheless, the Board gives board of review comparable #4 some weight. After giving primary emphasis to the appellant's appraisal and some consideration to board of review sale #4, the Board finds a reduction in the subject's assessment is appropriate.

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: July 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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