



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

APPELLANT: Antonio & Kathryn Bruno
DOCKET NO.: 18-04469.001-R-1
PARCEL NO.: 03-18-305-022

The parties of record before the Property Tax Appeal Board are Antonio & Kathryn Bruno, the appellants, 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: \$78,190
IMPR.: \$106,810
TOTAL: \$185,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2018 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 exterior construction with 4,172 square feet of living area.¹ The dwelling was constructed in 2008. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and a three-car built-in garage with 627 square feet of building area. The property has a 9,600 square foot site and is located in Addison, Addison Township, DuPage County.

The appellants' appeal is based on overvaluation. In support of this claim, the appellants submitted an appraisal report of the subject property with an estimated market value of \$555,000 as of January 1, 2018. The appraisal was prepared by Garry Nusinow, a State Certified General

¹ The Board finds the best evidence of dwelling size was presented by the appellants' appraisal which contained a schematic diagram and the calculations of the subject's size. Furthermore, the appraiser inspected the interior of the subject unlike the assessor.

Appraiser and the property rights appraised were fee simple. The intended use of this retrospective appraisal was to evaluate the subject property for ad valorem assessment purposes. The appraiser described the subject property as being in overall average-plus condition.

In estimating the subject's market value, the appraiser developed the sales comparison approach to value. Under the sales comparison approach to value the appraiser utilized five comparable sales located from .52 to 1.36 miles from the subject property. The comparables are described as Traditional, Georgian and Colonial style dwellings ranging in size from 3,523 to 5,349 square feet of living area that are from 10 to 31 years old. Comparables #2 and #5 have been updated or upgraded with each having an effective age of 10 years old. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a two-car or a three-car built-in garage. The comparables have sites ranging in size from 7,800 to 15,044 square feet of land area. The comparables sold from May 2015 to February 2018 for prices ranging from \$485,000 to \$680,000 or from \$127.13 to \$155.85 per square foot of living area, including land. After applying adjustments to the comparables for differences in location, view, condition, age, baths, basement size, basement finish and features when compared to the subject, the appraiser arrived at an opinion of market value of \$555,000 as of January 1, 2018. Based on the evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$236,400. The subject's assessment reflects a market value of \$710,337 or \$170.26 per square foot of living area, land included, when using 4,172 square feet of living area and applying the 2018 three-year average median level of assessment for DuPage County of 33.28% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted assessor comments on the appellants' appraisal. The assessor argued the appraiser made a few large adjustments that seem excessive and not supported.

In support of its contention of the correct assessment of the subject property the board of review submitted a information on six comparable sales, four of which are located within the same assessment neighborhood as the subject. The evidence was prepared by the township assessor. The comparables are described as two-story dwellings of brick or brick and frame exterior construction ranging in size from 3,086 to 3,662 square feet of living area that were constructed from 2000 to 2016. Each comparable has a basement, with two being 75% or 100% finished, central air conditioning, one or two fireplaces and an attached, detached or built-in garage ranging in size from 430 to 720 square feet of building area. The comparables have sites ranging in size from 6,426 to 11,450 square feet of land area. The comparables sold from June 2014 to March 2018 for prices ranging from \$515,000 to \$645,800 or from \$154.29 to \$185.90 per square foot of living area, including land. A comparable map depicting the locations of both parties' comparables in relation to the subject was submitted. A GIS map was also submitted that depicts the subject as having a corner lot that is located across the street from a commercial parking lot. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants' counsel submitted a seven-page letter along with photographs supporting the adjustments that were applied in the appraisal that the assessor considered excessive and critiqued the comparables submitted by the board of review's submission.

Conclusion of Law

The appellants contend 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 appellants 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 appraisal submitted by the appellants. The appraiser developed the sales comparison approach to value using six comparable sales with varying degrees of similarity to the subject property. The appraiser adjusted the comparables for differences from the subject property and arrived at an estimated market value of \$555,000. The subject's assessment reflects a market value of \$710,337, which is greater than the subject's appraised value. The Board gave less weight to the unadjusted comparables submitted by the board of review as one comparable appears to be a new construction unlike the subject, three have considerably smaller dwelling sizes, two were located in a different city and/or two sold in 2014, less proximate in time to the assessment date at issue than other sales in the record. Based on this record, the Board finds the appellants proved by a preponderance of the evidence that a reduction in the subject's assessment commensurate to the appellants' request is 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:

February 16, 2021



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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