



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

APPELLANT: Daniel DiPalol
DOCKET NO.: 18-04768.001-R-1
PARCEL NO.: 03-15-401-019

The parties of record before the Property Tax Appeal Board are Daniel DiPalol, 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: \$48,900
IMPR.: \$108,040
TOTAL: \$156,940

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 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 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 \$182,870. The subject's assessment reflects a market value of \$549,489 or \$149.20 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for DuPage County of 33.28% 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, frame, or brick and frame exterior construction ranging in size from 2,926 to 4,092 square feet of living area. The homes were constructed from 2006 to 2017. Three properties have unfinished basements and two have 100% finished basements. Each property has central air conditioning, one fireplace and an integral garage ranging in size from 451 to 884 square feet of building area. The dwellings are located in Wood Dale. The sales occurred from July 2016 to December 2017 for prices ranging from \$460,000 to \$655,000 or from \$145.71 to \$180.79 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 response to the appellant's submission, the board of review asserted that appraisal comparable #3 has no recorded sale with the county.

The board of review requested the assessment be confirmed.

In written rebuttal, the appellant's counsel noted that on July 21, 2020, the Property Tax Appeal Board issued a decision under Docket Number 17-05302 reducing the subject's assessment to \$150,000. The counsel asserts the subject is an owner-occupied dwelling, this instant case is in the same assessment period and no sale or material change in the property has taken place during the year subject to this appeal. Therefore, the appellant requested the assessment of \$150,000 be rolled over.

Conclusion of Law

The Property Tax Appeal Board takes notice that the subject property was the matter of an appeal before the Board for the 2017 tax year under Docket Number 17-05302.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$150,000 based on the evidence submitted by the parties for tax year 2017. The Property Tax Appeal Board finds that DuPage County's general assessment period began in the 2015 tax year and runs through the 2018 tax year. The DuPage County board of review disclosed that for the 2018 tax year, a township equalization factor of 1.0463 was applied in Addison Township. The Board finds Section 16-185 of the Property Tax Code controls in this matter.

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185)

The Board finds in this record that the subject property is an owner-occupied residence and the 2017 and 2018 tax years are in the same general assessment period. An equalization factor of 1.0463 for the tax year 2018 was applied in Addison Township. The Board further finds that the prior year's 2017 assessment as established by the decision of the Property Tax Appeal Board of \$150,000 should be carried forward subject only to any equalization factor applied to that year's assessment. Furthermore, the 2017 decision of the Property Tax Appeal Board was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior 2017 decision, results in an assessment of \$156,940 ($\$150,000 \times 1.0463 = \$156,940$, rounded).¹ The subject's 2018 assessment is \$182,870 which is greater than required by the statutory provisions of section 16-185 of the Property Tax Code, thus the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted.

¹ As a practice, DuPage County rounds assessments to the nearest \$10 increment.

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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Daniel DiPalol, by attorney:
Thomas M. Battista
Law Offices of Thomas M. Battista
10 South LaSalle Street
Suite 3600
Chicago, IL 60603

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187