



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

APPELLANT: Gene Partipilo
DOCKET NO.: 19-01168.001-R-1
PARCEL NO.: 09-08-323-033

The parties of record before the Property Tax Appeal Board are Gene Partipilo, the appellant, by attorney Michael T. Reynolds, of Rieff Schramm Kanter & Guttman 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: \$64,170
IMPR.: \$211,170
TOTAL: \$275,340

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 2019 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 frame exterior construction with 3,214 square feet of living area. The dwelling was constructed in 2001. Features of the home include a finished basement, central air conditioning, a fireplace and a 504 square foot garage. The property has a 10,851 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparables located within .6 of a mile from the subject. The comparables are described as two-story dwellings of frame exterior construction ranging in size from 2,956 to 3,360 square feet of living area and were constructed from 2001 to 2006. Each comparable has a basement, two of which were finished, central air conditioning, a

fireplace and a garage ranging in size from 588 to 994 square feet of building area.¹ The comparables have sites ranging in size from 6,570 to 19,800 square feet of land area. The comparables sold from June 2017 to September 2018 for prices ranging from \$685,000 to \$790,000 or from \$231.74 to \$246.57 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$275,340. The subject's assessment reflects a market value of \$834,617 or \$259.68 per square foot of living area, land included, when using the 2019 three year average median level of assessment for DuPage County of 32.99% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted information on five comparable sales located within .44 of a mile from the subject property. The comparables have sites ranging in size from 6,570 to 11,433 and are improved with two-story dwellings of frame exterior construction ranging in size from 2,744 to 3,691 square feet of living area and were constructed from 2001 to 2005. Each comparable has a basement, three of which are 50% or 75% finished, central air conditioning, one or two fireplaces, and a garage ranging in size from 475 to 880 square feet of building area. The comparables sold from January 2016 to June 2018 for prices ranging from \$760,000 to \$925,000 or from \$235.30 to \$282.40 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight comparable sales for the Board's consideration. The Board gave less weight to appellant's comparable #2 for its considerably larger lot size when compared to the subject. The Board also gave less weight to appellant's comparable #3 along with board of review comparables #1, #3 and #4 due to their dated sales that occurred in 2016 and 2017 which were less proximate in time to the January 1, 2019 assessment date and less likely to be reflective of the subject's market value.

The Board finds the best evidence of market value to be appellant's comparable #1 along with board of review comparables #2 and #5 which sold most proximate in time to the assessment date at issue and have varying degrees of similarity to the subject in age, lot size, dwelling size and features. These comparables sold from February to September 2018 for prices ranging from \$685,000 to \$925,000 or from \$231.74 to \$255.63 per square foot of living area, including land. The subject's assessment reflects a market value of \$834,617 or \$259.68 per square foot of living

¹ The appellant submitted listing information associated with the sales that disclosed two have finished basements.

area, including land, which falls within the overall price range established by the best comparables in this record but slightly above on a price per square foot. However, after considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and 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: September 21, 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

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