



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

APPELLANT: Thomas Griseta
DOCKET NO.: 19-03186.001-R-1
PARCEL NO.: 05-23-402-035

The parties of record before the Property Tax Appeal Board are Thomas Griseta, the appellant, by attorney Kevin Fanning of Fanning Law, 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: \$28,670
IMPR.: \$85,770
TOTAL: \$114,440

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 split-level dwelling of frame exterior construction with 1,550 square feet of above ground living area¹. The dwelling was constructed in 1965. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 440 square foot garage. The property has a 9,996 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant completed Section IV – Recent Sale Data of the appeal petition and submitted evidence disclosing the subject property was purchased on December 15, 2017 for a price of \$317,000. The appellant identified the sellers as Louis and Melissa Tinucci and indicated the parties were

¹ The Board finds the best description of the subject property is found in the subject's property record card provided by the board of review, which contained a schematic diagram and dimensions of the subject's improvements.

not related. The appellant further disclosed the property was sold by a realtor and the property had been advertised in the Multiple Listing Service (MLS) but did not disclose how long a period of time the property was advertised. To document the transaction the appellant submitted a copy of the settlement statement reiterating the sale date and price which also depicted commissions being issued to two realty agencies as part of the transaction. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$114,440. The subject's assessment reflects a market value of \$346,893 or \$223.80 per square foot of above ground 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 response to the appeal, the board of review submitted a memorandum and data from the township assessor's office. The township assessor agreed that the appellant purchased the home in December 2017 for \$317,000. (Exhibit #1 is a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with the transaction.) The township assessor requested confirmation of the subject's 2019 assessment based upon the sales price plus the 2018 and 2019 equalization factors. Milton Township received a 3.83% equalization factor in 2018 and a 6.05% in 2019. The assessor argued that the subject's 2019 assessed value of \$114,440 is below where the subject would be if the equalization factors were applied directly to the 2017 sales price.

In support of its contention of the correct assessment, the board of review through the township assessor submitted a grid analysis and property record cards of the subject and five comparable sales. The comparables are located within the same assessment neighborhood code as the subject and from .04 to .22 of a mile from the subject property. The assessor provided a map depicting the locations of the comparables in relation to the subject property. The comparables have sites that range in size from 7,497 to 10,483 square feet of land area of land area. The comparables are improved with split-level dwellings of frame or frame and masonry exterior construction ranging in size from 1,487 to 1,577 square feet of above ground living area. The dwellings were built from 1964 to 1968. Each comparable has a basement with finished area, central air conditioning and a two-car garage, four of which range in size from 400 to 484 square feet of building area. The comparables sold from August 2018 to September 2019 for prices ranging from \$355,500 to \$395,000 or from \$239.07 to \$255.55 per square foot of above ground living area, including land.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

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 appellant based this appeal on a recent sale of the subject property in December 2017 for a price of \$317,000. However, the Board gives little weight to the subject's sale as it occurred 13 months prior to the January 1, 2019 assessment date, which is dated and less likely to be indicative of market value.

The Property Tax Appeal Board finds the claim by the township assessor that the subject's 2017 sale price should be increased by 3.83% for 2018 and by 6.05% for 2019 due to the Milton Township equalization factors of 1.0383 and 1.0605, respectively, is unsupported, unpersuasive and not supported by law.

The board of review provided five comparable sales for the Board's consideration. The Board find these sales occurred more proximate in time to the lien date at issue and therefore, are more indicative of the subject's market value as on the January 1, 2019 assessment date. These comparables are similar to the subject in location, dwelling size, design, age and features. The comparables sold from August 2018 to September 2019 for prices ranging from \$355,500 to \$395,000 or from \$239.07 to \$255.55 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$346,893 or \$223.80 per square foot of above ground living area, including land, which is below the range established by the best comparable sales in the record both in terms of overall market value and on a price per square foot basis. Based on this record and after considering adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is reflective of market value 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: January 18, 2022



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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