



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

APPELLANT: Marisa Conforti  
DOCKET NO.: 19-05302.001-R-1  
PARCEL NO.: 03-18-412-016

The parties of record before the Property Tax Appeal Board are Marisa Conforti, the appellant, by attorney Chris D. Sarris, of Steven B. Pearlman & Associates 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:** \$48,580  
**IMPR.:** \$104,738  
**TOTAL:** \$153,318

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Lake 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 brick and frame exterior construction with 3,667 square feet of living area. The dwelling was constructed in 1989 and is approximately 30 years old. Features of the home include a full finished basement that features a second kitchen and a half-bathroom.<sup>1</sup> The dwelling also has central air conditioning, a fireplace, and a two-car garage with 494 square feet of building area. The property has a 10,419 square foot site and is located in Addison, Addison Township, DuPage County.

Chris Sarris appeared before the Property Tax Appeal Board on behalf of the appellant contending overvaluation as the basis of the appeal. In support of this argument Mr. Sarris called

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<sup>1</sup> The property record card for the subject property indicates that the basement is unfinished. The Board finds the appraiser's characterization of the basement finish to be more reliable as it is based upon a physical inspection of the dwelling.

Michelle Mayers as a witness. Mayers testified that she is a Certified Residential Real Estate Appraiser and received her state license in 2003, along with certification in 2005. She estimated that she has prepared over 100 residential appraisals per year since she was licensed and that she had prepared an appraisal of the subject property, the purpose of which was to develop a retrospective valuation of the subject property as of January 1, 2019 for tax purposes. The intended user was identified as the homeowner. She testified that she personally inspected the subject property and concluded an estimated market value for the subject property of \$460,000 as of January 1, 2019.

Mayers provided direct testimony regarding the appraisal methodology and final value conclusion in her report. In estimating the market value, the appraiser developed the sales comparison approach to value. Under the sales comparison approach, the appraiser utilized five comparable sales of properties located from .06 to .80 of a mile from the subject property. Mayers testified that she chose the comparables to bracket features of the subject such as lot size, dwelling size and bedroom and bathroom count. The comparables are described as either traditional or contemporary two-story dwellings of brick exterior construction that range in size from 2,947 to 3,738 square feet of living area and range in age from 30 to 32 years old. The comparables each have a "standard basement," three of which have finished area. Two of those finished basements also include a second kitchen and full bathroom. The comparables each have central air conditioning, one fireplace, and a two-car or a three-car garage. The comparables sold from June 2017 to November 2018 for prices ranging from \$410,000 to \$485,000 or from \$125.00 to \$139.12 per square foot of living area, including land. On direct examination, Ms. Mayers testified as to the specific adjustments she made to each of the appraisal comparables for differences from the subject. Adjustments were made for differences from the subject in dwelling size, site size, condition, room count, basement bathroom, exterior features, garage size and/or basement finish. After applying adjustments to the comparables for those differences from the subject, Mayers arrived at adjusted prices ranging from \$434,280 to \$473,880 or from \$126.67 to \$157.38 per square foot of living area, including land, and an opinion of market value for the subject of \$460,000 as of January 1, 2019.

Ms. Mayers testified that, in her opinion, appraisal comparables #2 and #4 were the best comparables as they were similar five-bedroom homes located on the same street as the subject. On cross-examination, Ms. Mayers testified that she verified the square footage of the properties on the assessor's website. She was queried as to whether the value of a bathroom changed depending on if it were located above-grade or below-grade. She testified that it can vary based on its location but, in this market, she would make a similar adjustment without regard to the location of the bathroom. Mr. Peterson asked Mayers why she included appraisal comparable #3, which is located across Lake Street in a different neighborhood than the subject. She testified that she included that property in order to bracket the subject and due to a paucity of sales in the subject property's neighborhood.

Based on this evidence and argument, the appellant 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 \$172,330. The subject's assessment reflects a market value of \$512,734 or \$139.82 per square foot of living area, including land, when applying the 2019

three-year average median level of assessment for DuPage County of 32.99% as determined by the Illinois Department of Revenue.

Carl Peterson appeared on behalf of the board of review and called Donna Castiglia as his witness. Ms. Castiglia testified that she has worked at the Addison Township Assessor's Office for 14 years. She received her CIAO certification in 2010 and is up to date on all required continuing education associated therewith. Ms. Castiglia testified that she was familiar with the subject property and had chosen the six board of review comparable sales and submitted property record cards and a grid analysis for the six board of review comparables sales, as well as the four of the five appraisal comparables.<sup>2</sup> Three of the board of review comparables have the same neighborhood code as the subject. Ms. Castiglia testified that the board of review's comparable sales are located in close proximity to the subject, in similar neighborhoods, and are similar to the subject property in style and features. The comparables have sites ranging in size from approximately 8,450 to 18,130 square feet of land area and are improved with two-story brick, frame and brick, or brick and frame dwellings that range in size from 2,137 to 3,766 square feet of living area. The dwellings were constructed from 1986 to 1989. According the board of review's grid analysis, each comparable has a full or partial basement, one of which has finished area. The comparables also feature central air conditioning, one or two fireplaces, and a garage ranging in size from 430 to 792 square feet of building area. Ms. Castiglia testified that the board of review comparables sold from October 2016 to October 2018 for prices ranging from \$330,000 to \$710,000 or from \$145.35 to \$188.53 per square foot of living area, including land, which is higher than the subject's assessment of approximately \$141.00 per square foot of living area, including land.

On cross-examination Mr. Sarris asked Ms. Castiglia if any adjustments had been made to board of review comparable #1, which at 2,317 square feet of dwelling area, is a much smaller dwelling compared to the subject's 3,667 square feet of dwelling area. She replied that no adjustment had been made. Sarris further queried Castiglia regarding differences in dwelling size, fireplace count, exterior finish, and bathroom counts of the other board of review comparables when compared to the subject and she conceded that no adjustments had been made for those differences.

Sarris also submitted rebuttal evidence in which he argued that board of review comparables #1, #5 and #6 were all smaller dwellings when compared to the subject and pointed out that "smaller buildings tend to sell for a higher unit of value than their larger counterparts...all other factors being equal." He submitted listing sheets for board of review comparables #2 and #3 which disclosed that board of review comparable #2 sold before processing, and that board of review comparable #3 had "all the upgrades you can ask for," which included a finished basement with separate bedroom, full bath, fireplace, wet bar and kitchen, and a backyard with a patio, built-in pool, brick shed and basketball court. When questioned by the ALJ about the superior features of board of review comparable #3, Ms. Castiglia testified that the county was unaware of those features as no permits had been issued for any of them.

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<sup>2</sup> At hearing, Ms. Castiglia agreed that the property shown as appellant's comparable #1 on the board of review's grid analysis is not the same property as appellant's appraisal comparable #1.

Based on this evidence and testimony, 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the appellant submitted an appraisal while the board of review provided a grid analysis and property record cards for the subject, six comparable sales, and four of the five appraisal comparables. The appellant also submitted rebuttal evidence critiquing the board of review's comparable, along with listing sheets for board of review comparables #2 and #3 which disclosed that board of review comparable #2 sold before processing, and that board of review comparable #3 had "all the upgrades you can ask for."

The Board gave less weight to the board of review's unadjusted comparables as comparables #1, #5 and #6 are smaller dwellings when compared to the subject dwelling, comparables #2 and #4 differ from the subject in basement size and/or finish, garage size and/or lot size, and comparable #3 has features that are superior to the subject's, such as a backyard with a built-in pool, brick shed and basketball court. Further, the 2016 and 2017 sales of board of review comparables #1, #4, #5 and #6 are dated relative to the January 1, 2019 assessment date at issue.

The Board finds that the opinion of value reached in the appraisal submitted by the appellant is supported. The appraiser appeared at hearing and provided credible testimony as to her choice of comparables and her adjustments to each of the comparables for differences from the subject. The appraiser made reasonable adjustments to the appraisal comparables for differences from the subject in features such as dwelling size, site size, condition, room count, basement bathroom, exterior features, garage size and/or basement finish to arrive at adjusted prices ranging from \$434,280 to \$473,880 or from \$126.67 to \$157.38 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$512,734 or \$139.82 per square foot of living area, land included, which is higher than the \$460,000 opinion of value arrived at by the appraiser. The Board finds the subject's estimated market value as reflected by its assessment is not supported and a reduction in the subject's assessment commensurate with appellant's 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: 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

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