



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

APPELLANT: Pecoraro Battista
DOCKET NO.: 19-06631.001-R-1
PARCEL NO.: 03-22-319-014

The parties of record before the Property Tax Appeal Board are Pecoraro Battista, the appellant, 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: \$51,670
IMPR.: \$116,580
TOTAL: \$168,250

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 brick and frame exterior construction with 4,132 square feet of living area. The dwelling was constructed in 1991. Features of the home include a full basement that is reportedly 80% finished.¹ Features include central air conditioning, a fireplace and an attached three-car garage containing 744 square feet of building area. The property has an approximately 13,694 square foot cul de sac site² and is located in Addison, 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 \$510,000,

¹ The appellant's appraiser reported conducting an interior inspection when preparing the appraisal and included photographs depicting a finished basement, although the assessing officials indicate the basement is unfinished.

² Given the assessing officials' report of only lot dimensions, the Board has drawn the lot size from the appraisal.

including land, as of January 1, 2019. The appraisal was prepared by Garry Nusinow, a Certified General Real Estate Appraiser. The appraiser described the subject property as being in above average condition but also noted the home was in "original condition with minimal modernization."

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using four comparable sales located within .87 of a mile from the subject. The comparables are improved with either Traditional or Colonial style dwellings of brick or frame and brick exterior construction that range in size from 3,805 to 5,082 square feet of living area. The dwellings range in age from 11 to 26 years old. Each comparable has a basement with finished area, central air conditioning, a fireplace and a three-car garage. The appraisal contains a map depicting the location of the comparables with reference to the subject property. The sales occurred from June 2017 to September 2019 for prices ranging from \$467,000 to \$520,000 or from \$98.60 to \$136.66 per square foot of living area, including land. The appraiser made adjustments to comparable #1 for sales or financing concessions and to comparables #3 and #4 for time of sale. Additionally, adjustments were applied for differences between the comparables and the subject property for items of location, quality of construction, age, bedroom count, bathroom count, dwelling size, basement size/finished basement area and/or other amenities to arrive at adjusted prices ranging from \$497,000 to \$517,000 or from \$98.90 to \$135.87 per square foot of living area, including land. The adjustments are more fully described for each comparable in the Supplemental Addendum written by Nusinow. Based on this data where appraisal sale #1 was weighted the most and appraisal sale #4 was weighted the least, Nusinow arrived at an estimated market value of \$510,000 or \$123.43 per square foot of living area, including land. The appellant requested the subject's assessment be reduced 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 \$192,290. The subject's assessment reflects a market value of \$582,874 or \$141.06 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 response to the appellant's appraisal, through the township assessor's office, the board of review stated that appraisal sale #1 "is outside the subject neighborhood and is inferior to the subject."

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales identified by the township assessor. The comparables are improved with two-story dwellings of brick or brick and frame exterior construction that range in size from 3,035 to 4,806 square feet of living area. The comparables were constructed from 1990 to 2005. Each comparable has a basement, one of which is 100% finished. The homes feature central air conditioning, one or two fireplaces and a garage ranging in size from 418 to 1,680 square feet of building area. The assessor also provided a map depicting the location of both parties' comparables in relation to the subject property. The sales occurred from September 2016 to August 2018 for prices ranging from \$435,000 to \$680,000 or from \$141.49 to \$150.47 per square foot of living area, including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In a four-page written rebuttal with supporting documentation, counsel for the appellant noted that the board of review presented unadjusted raw sales lacking documentary support in the form of listing data and/or interior photographs of the properties. With this rebuttal filing, appellant's counsel supplied copies of the Multiple Listing Service (MLS) data sheets for the board of review comparables with highlighted information regarding the number of bathrooms, recent rehab and other remarks.

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 record contains an appraisal provided by the appellant relying on the sales comparison approach to value using four sales. The board of review provided information on four comparable sales in support of the assessment. But for appraisal sale #4, the comparables contained in the appraisal present a tighter range on ages, dwelling sizes and features when compared to the subject as compared to the sales provided by the board of review. Board of review sale #4 is a dated sale from 2016 as compared to other sales in the record. Board of review sales #3 and #4 are each substantially smaller than the subject dwelling and board of review sale #2 features a substantially larger garage when compared to the subject.

After thoroughly examining the evidence in the record, the Board finds that the appraiser arrived at an estimated market value of \$510,000 or \$123.43 per square foot of living area, including land which appears to be supported by the four comparable sales used by the appraiser. The sales provided by the board of review through the township assessor were not adjusted and present a dated sale along with being dissimilar to the subject in age, dwelling size and/or garage size as compared to the subject. Therefore, the Board has given less weight to each of the board of review sales due to differences outlined herein from the subject property.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant with an opinion of value of \$510,000 or \$123.43 per square foot of living area, including land, as of January 1, 2019. The subject's assessment reflects a market value of \$582,874 or \$141.06 per square foot of living area, including land, which is above the appraised value conclusion. On this record, the Board finds the subject property had a market value of \$510,000 as of the assessment date at issue. Since market value has been established the 2019 three year average median level of assessments for DuPage County of 32.99% as determined by the Illinois Department of Revenue shall apply.³ (86 Ill.Admin.Code §1910.50(c)(1)).

³ The Board will round the assessment to the nearest tenth in accordance with DuPage assessment practices.

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:

May 17, 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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