



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

APPELLANT: Daniel DiPaolo
DOCKET NO.: 19-08042.001-R-1
PARCEL NO.: 03-15-401-019

The parties of record before the Property Tax Appeal Board are Daniel DiPaolo, 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.: \$104,433
TOTAL: \$153,333

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 3,683 square feet of living area. The dwelling was constructed in 1987 and is 31 years old. The appraiser reported the subject property to have an effective age of 15 years. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a built-in 3-car garage with 1,000 square feet of building area. The property has an approximately 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 \$460,000 as of January 1, 2019. The appraisal was prepared by Nicholas J. Mulligan, a certified residential real estate appraiser, in support of market valuation of the subject property for ad valorem purposes.

The appraiser developed the sales comparison approach to value selecting five comparable sales located from 0.18 to 0.57 of a mile from the subject property. The comparables have sites that range in size from 9,907 to 14,257 square feet of land area and are improved with traditional, two-story dwellings of brick or frame and brick exterior construction that range in size from 3,190 to 3,721 square feet of living area. The homes are either 12 or 30 years old.¹ Each comparable has a basement, two with finished area, central air conditioning, one fireplace and a 2-car or a 3-car garage. Comparable #2 has an inground swimming pool. The comparables sold from May 2017 to August 2018 for prices ranging from \$373,000 to \$480,000 or from \$106.33 to \$134.34 per square foot of living area, land included. Adjustments were made to the comparables for differences from the subject in site size, bedroom/bath count, dwelling size, basement finish, garage size and inground swimming pool arriving at adjusted sale prices of the comparables ranging from \$408,000 to \$489,750 and an opinion of market value for the subject of \$460,000. Based on this evidence, the appellant requested the subject's assessment be reduced to \$153,333 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 \$554,319 or \$150.51 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 its contention of the correct assessment the board of review submitted information on six comparables located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 8,580 to 25,545 square feet of land area and are improved with two-story dwellings of brick or frame and brick exterior construction that range in size from 2,299 to 3,429 square feet of living area. The homes were built from 1963 to 2016. Each comparable has a basement, one with finished area, central air conditioning, one fireplace and a built-in or attached garage ranging in size from 430 to 651 square feet of building area. The comparables sold from December 2016 to May 2019 for prices ranging from \$390,000 to \$513,000 or from \$149.62 to \$169.64 per square foot of living area, land included. Based on this evidence, the board of review requested the subject'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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted an appraisal and the board of review submitted six comparable sales for the Board's consideration. The Board gives less weight to the board of review comparables #1,

¹ The appraiser opined that the effective ages of the comparables were all similar as a result of upkeep and improvements over time.

#3, #5 and #6 which differ from the subject in dwelling size. The Board gives less weight to the board of review's comparable #4 which sold in 2016, less proximate to the assessment date at issue than other comparables in the record. The Board finds the remaining board of review comparable #2 does not overcome the evidence presented by the appellant.

Therefore, the Board finds the best evidence of market value to be the appraisal submitted by the appellant. The subject's assessment reflects a market value of \$554,319 or \$150.51 per square foot of living area, including land, which falls above the appraised value. The Board finds the subject property had a market value of \$460,000 as of the assessment date at issue and a reduction in the subject's assessment, commensurate with the request, is warranted.

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:

June 21, 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

AGENCY

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