



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

APPELLANT: Riccardo Sette
DOCKET NO.: 19-08044.001-R-1
PARCEL NO.: 03-08-424-006

The parties of record before the Property Tax Appeal Board are Riccardo Sette, 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 **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: \$44,890
IMPR.: \$39,820
TOTAL: \$84,710

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 ranch style dwelling of brick exterior construction with 1,152 square feet of living area.¹ The dwelling was constructed in 1968 and is 51 years old. Features of the home include a basement with finished area, central air conditioning, and a 440 square foot detached garage. The property has an approximately 7,064 square foot site and is located in Itasca, 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 \$225,000 as of January 1, 2019. The appraisal was prepared by Nicholas J. Mulligan, a Certified Residential Real Estate Appraiser. The property rights appraised were fee simple and the intended use of the appraisal was to estimate market value of the subject property for ad valorem

¹ The Board finds the best evidence of the subject's dwelling size was found in the appellant's appraisal.

purpose. The appraiser described the subject as being in good condition with average to good modernization and the basement is finished with a recreation room, laundry, and bath.

In estimating the subject's market value, the appraiser developed sales comparison approach to value utilizing four comparable sales that are located within .44 miles from the subject property. The comparables are described as ranch style dwellings with brick or brick and cedar exteriors ranging in size from 1,047 to 1,330 square feet of living area and are 57 to 61 years old. The comparables have basements with two having finished area. Each comparable has central air conditioning and a two-car garage. One comparable has a fireplace. The comparables have sites ranging in size from 6,847 to 9,461 square feet of land area. The comparables sold from January 2017 to August 2018 for prices ranging from \$215,000 to \$230,000 or from \$161.65 to \$219.68 per square foot of living area, including land. The appraiser applied adjustments to the comparables sales for differences when compared to the subject in bath count, gross living area, basement finished rooms below grade, and other features. Based on the adjusted sale prices, the appraiser estimated the subject had a market value of \$225,000 as of January 1, 2019. Based on this evidence, 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 \$84,710. The subject's assessment reflects a market value of \$256,775 or \$222.89 per square foot of living area, land included, when using 1,152 square feet of living area, including land, and applying 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 of the subject property the board of review submitted information on seven comparable sales with the same assessment neighborhood code as the subject. The comparables are described as ranch style dwellings with brick or frame and brick exteriors ranging in size from 1,053 to 1,152 square feet of living area and were constructed from 1955 to 1969. The comparables have basements with five having finished area. Four comparables have central air conditioning; one comparable has two fireplaces; and each comparable has a garage ranging in size from 440 to 528 square feet of building area. The comparables have sites ranging in size 7,150 to 11,152 square feet of land area. The comparables sold from April 2017 to August 2018 for prices ranging from \$258,000 to \$317,000 or from \$238.72 to \$283.04 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the board of review submitted information prepared by the township assessor that included a spreadsheet, exterior photographs, property record cards that contained 2020 assessments and a map depicting the locations of both parties' comparables in relation to the subject. The assessor asserted the appraiser only used the low-end sales in the neighborhood when other comparable sales were available. The assessor also disclosed the subject sold in June 2016 for \$277,000.

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 submitted an appraisal and the board of review provided seven comparable sales to support their respective opinions before the Board. As to the appellant's evidence, the Board gives less weight to the appraisal as the appraiser utilized a dated 2017 sale when other more recent similar sales were available which undermines the credibility of the appraiser's conclusion of value for the subject property.

The Board finds the best evidence of market value to be appraiser comparables #1, #2 and #3 along with the board of review comparable sales #2, #3, #5 and #6. These comparables sold proximate in time to the assessment date at issue and are similar to the subject in location, age, dwelling size and most features. These properties sold from February to August 2018 for prices ranging from \$215,000 to \$276,500 or from \$161.65 to \$246.91 per square foot of living area, including land. The subject's assessment reflects a market value of \$256,775 or \$222.89 per square foot of living area, land included which is within the range established by the best comparable sales in the record. The Board gives less weight to the remaining comparables in the record as all were dated 2017 sales in relation to the subject's January 1, 2019, assessment date and were less likely to be reflective of the subject's market value. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment is warranted based on overvaluation.

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

AGENCY

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