



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

APPELLANT: Christopher & Susan Parrilli
DOCKET NO.: 19-08305.001-R-1
PARCEL NO.: 05-29-107-029

The parties of record before the Property Tax Appeal Board are Christopher & Susan Parrilli, the appellants; 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: \$37,580
IMPR.: \$172,265
TOTAL: \$209,845

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2-story dwelling of frame and masonry exterior construction with 3,457 square feet of living area. The dwelling was built in 1984 and is approximately 36 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 441 square foot 2-car garage. The property has an approximately 13,481 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellants' appeal is based on both overvaluation and assessment equity. The subject's land assessment was not challenged.

In support of the overvaluation argument, the appellants submitted information on three comparable sales, labeled comparables #2, #3 and #4, located either "two doors down," "½ block," or "across street" from the subject and in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 11,958 to 12,196 square

feet of land area¹ and are improved with 1.5-story or 2-story dwellings of frame or masonry exterior construction that range in size from 2,702 to 3,019 square feet of living area. The dwellings are either 35 or 36 years old. Each comparable has a basement, one with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 473 to 713 square feet of building area. The comparables sold from March 2017 to April 2020 for prices ranging from \$431,000 to \$550,000 or from \$153.49 to \$182.18 per square foot of living area, land included.

As an alternate basis of the appeal, the appellants contend assessment inequity with respect to the subject's improvement assessment. In support of the inequity argument the appellants submitted information on four equity comparables, three of which were previously described, that have varying degrees of similarity to the subject in location, age, design, dwelling size and other features. The comparables have improvement assessments ranging from \$111,590 to \$183,990 or from \$39.74 to \$55.46 per square foot of living area.

Based on this evidence, the appellants requested the subject's total assessment be reduced to \$201,570. The requested assessment reflects a total market value of \$604,770 or \$174.94 per square foot of living area, land included when applying the statutory level of assessment of 33.33%. The appellants' request reflects an improvement assessment of \$163,990 or \$47.44 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$220,270. The subject's assessment reflects a market value of \$667,687 or \$193.14 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. The subject has an improvement assessment of \$182,690 or \$52.85 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three comparable properties with both sales and equity information. The properties are located within 0.10 of a mile from the subject and in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 11,662 to 14,189 and are improved with 2-story dwellings of frame or frame and masonry exterior construction. The homes were built from 1984 to 1986 and range in size from 3,084 to 3,361 square feet of living area. Each comparable has a basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 462 to 528 square feet of building area. The comparables sold from June to December 2017 for prices ranging from \$610,000 to \$623,000 or from \$184.47 to \$197.80 per square foot of living area, land included. The comparables have improvement assessments that range from \$165,880 to \$172,630 or from \$49.35 to \$54.70 per square foot of living area.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

¹ Some property characteristics of the appellants' comparables were corrected or amended with information submitted by the board of review.

Conclusion of Law

The appellants contend, in part, 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

With respect to the overvaluation claim, the parties submitted six comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparables #3 and #4 which are substantially smaller in dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the appellants' comparable #2 and the board of review comparables which are more similar to the subject in location, age, design, dwelling size and other features. These properties sold from June 2017 to January 2019 for prices ranging from \$550,000 to \$623,000 or from \$182.18 to \$197.80 per square foot of living area, land included. The subject's assessment reflects a market value of \$667,687 or \$193.14 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record on an overall basis and within the range on a per square foot basis. The Board finds board of review comparable #1 to be most similar to the subject in dwelling size, basement features and garage capacity. This property sold in November 2017 for \$620,000 or \$184.47 per square foot of living area, land included. After considering adjustments to the comparables for differences with the subject, the Board finds the subject's assessment is excessive and a reduction in the subject's assessment is justified.

The taxpayers also contend assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity, and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). After considering the reduction to the subject's assessment based on overvaluation, the Board finds a further reduction in the subject's assessment based on equity 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: July 19, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Christopher & Susan Parrilli
709 Grange Ct
Wheaton, IL 60189

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187