



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

APPELLANT: Jolanta Sinagra  
DOCKET NO.: 19-08341.001-R-1  
PARCEL NO.: 03-18-305-025

The parties of record before the Property Tax Appeal Board are Jolanta Sinagra, the appellant; 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:** \$79,760  
**IMPR.:** \$96,060  
**TOTAL:** \$175,820

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 exterior construction with 3,843 square feet of living area. The dwelling was constructed in 2007 and is approximately 13 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a 603 square foot garage. The property has an approximately 7,080 square foot site 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 information on four comparable sales, together with listing sheets for these sales. The comparables are located from across the street to 1 mile from the subject property and one comparable is located within the same assessment neighborhood code as the subject property. The parcels range in size from 7,800 to 13,040 square feet of land area and are improved with two-story homes of brick exterior construction ranging in size from 3,529 to 4,194 square feet of living area. The dwellings range in age from 13 to 30 years old. Each home

has a basement, two of which have finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 556 to 888 square feet of building area. The comparables sold from August 2017<sup>1</sup> to July 2019 for prices ranging from \$520,000 to \$573,000 or from \$123.98 to \$155.18 per square foot of living area, including land.

The appellant submitted a mortgage refinancing Closing Disclosure dated May 31, 2019 depicting an "appraised prop. value" of \$487,600 and a loan amount of \$371,184. The appellant did not present an appraisal of the subject property. (See 86 Ill. Admin. Code §1910.65(c)(1)).

The appellant also presented listing sheets for four parcels of vacant land ranging in size from 0.20 to 0.30 of an acre of land. One property sold in October 2019 for \$90,000. Three properties are listed for sale at list prices ranging from \$135,000 to \$174,500.

The appellant submitted a brief arguing that the subject's market value should be the average of the appraised value shown in the Closing Disclosure, the average of the sale prices of the appellant's comparables in the Section V grid, and the average of the vacant land sale and list prices presented by the appellant.

Based on this evidence and argument, the appellant requested a reduction in the subject's land and improvement assessments to a total of \$175,823, which would reflect a market value of \$527,522 or \$137.27 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$228,670. The subject's assessment reflects a market value of \$693,149 or \$180.37 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 three comparable sales, together with a map depicting the locations of the parties' improved comparable sales in relation to the subject and property records cards for the parties' improved comparable sales. Two of the board of review's comparables are located in the same assessment neighborhood code as the subject property. The parcels range in size from 6,426 to 18,130 square feet of land area and are improved with two-story homes of brick or brick and frame exterior construction ranging in size from 3,176 to 3,766 square feet of living area. The dwellings were built from 1989 to 2016. Each home has a basement, one of which has finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 484 to 792 square feet of building area. The comparables sold from August 2016 to October 2018 for prices ranging from \$515,000 to \$710,000 or from \$162.15 to \$188.53 per square foot of living area, including land.

The board of review presented Real Estate Transfer Declarations for sales of the subject property in December 2014 and April 2018. The Real Estate Transfer Declaration for the December 2014

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<sup>1</sup> Although the appellant's grid analysis indicates comparable #3 sold in July 2017, the listing sheet shows this property closed in August 2017.

sale discloses the subject sold for \$400,000, the appellant was a seller, and the subject property was not advertised for sale. The Real Estate Transfer Declaration for the April 2018 sale discloses the subject sold for \$487,600 and the appellant was a buyer in this transaction, which indicates the subject property was advertised for sale.

Based on this evidence the board of review requested confirmation of the subject's estimated market value as reflected by its 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.

As an initial matter, the Board notes that the appellant contended a recent appraisal as one of the bases of this appeal. The Board finds that the appellant did not present an appraisal of the subject property. The Closing Disclosure document submitted by the appellant, which summarily depicts an "appraised prop. value", does not constitute an appraisal report of the subject property performed by a licensed appraiser.

Although the appellant did not contend a recent sale as a basis of this appeal, the Board recognizes that this record contains information pertaining to an April 2018 sale of the subject property. The record contains a total of eight comparable sales, three listings, and the April 2018 sale of the subject property for the Board's consideration. The Board gives little weight to the appellant's three listings of vacant land, which are not sales and are not indicative of market value as of the January 1, 2019 assessment date, and to the appellant's vacant land sale, which is vacant land compared to the subject's improved parcel. The Board gives less weight to the appellant's comparable #3 and the board of review's comparable #2, which sold less proximate in time to the January 1, 2019 assessment date. The Board gives less weight to the appellant's comparables #2 and #4 and the board of review's comparables #3, due to significant differences from the subject dwelling in age.

The Board finds the best evidence of market value to be the appellant's comparable #1 and the board of review's comparable #1, which have varying degrees of similarity to the subject, and the April 2018 sale of the subject property. These comparables and the subject sold from March 2018 to July 2019 for prices ranging from \$487,600 to \$520,000 or from \$123.99 to \$162.15 per square foot of living area, including land. The subject's assessment reflects a market value of \$693,149 or \$180.37 per square foot of living area, including land, which is above the best comparable sales and the April 2018 sale of the subject property in this record. Based on this evidence the Board finds a reduction in the subject's assessment 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: 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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