



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

APPELLANT: Robert Rossi  
DOCKET NO.: 19-08890.001-R-2  
PARCEL NO.: 06-01-117-031

The parties of record before the Property Tax Appeal Board are Robert Rossi, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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:** \$80,700  
**IMPR.:** \$329,850  
**TOTAL:** \$410,550

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 stone exterior construction with 3,687 square feet of living area.<sup>1</sup> The dwelling was constructed in 2017 and is approximately two years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 2-car garage. The property has an 8,524 square foot site and is located in Elmhurst, York 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 \$890,000 as of January 1, 2019. The appraisal was prepared by Nicholas J. Mulligan, a certified residential real estate appraiser. The intended use of the report was to determine the current

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<sup>1</sup> The Board finds the best description of the subject's dwelling size and site size was reported in the grid analysis submitted by the board of review and the Salient Facts page submitted by the appellant.

market value of the subject property for ad valorem purposes. The appraiser described the subject property as being in good condition with good modernization and no repairs noted. The appraisal report disclosed that the subject property had previously sold on May 30, 2017 for a price of \$1,175,000.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using six comparable sales located from 0.12 to 0.41 of a mile from the subject property. The comparables have sites that range in size from 7,405 to 11,761 square feet of land area and are improved with two-story "traditional" style dwellings that have a combination of frame, stone, brick, and/or stucco exterior construction that range in size from 3,327 to 3,714 square feet of living area. The homes range in age from three to six years old. Each comparable has a basement, four with finished area, central air conditioning, one or two fireplaces and a 2-car or a 3-car garage. The comparables sold from March 2017 to April 2018 for prices ranging from \$838,000 to \$950,000 or from \$225.63 to \$268.22 per square foot of living area, land included.

After adjusting comparable #5 for sales or financing concessions, the appraiser adjusted the comparables for differences from the subject in room count, dwelling size, finished basement area and other relevant features, arriving at adjusted sale prices for the comparables ranging from \$813,000 to \$930,000 and an opinion of market value for the subject of \$890,000. Based on this evidence, 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 \$410,550. The subject's assessment reflects a market value of \$1,244,468 or \$337.53 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 seven comparables located on the same street and in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 7,325 to 8,181 square feet of land area and are improved with two-story dwellings with a combination of frame, aluminum, vinyl, brick, masonry and/or stone exterior construction that range in size from 3,486 to 3,782 square feet of living area. The homes were built in either 2016 or 2017. Each comparable has a basement and a 2-car or a 3-car garage. The comparables sold from February 2017 to August 2018 for prices ranging from \$1,178,976 to \$1,270,960 or from \$324.17 to \$351.48 per square foot of living area, land included.

The board of review, through the York Township Assessor, also submitted a map depicting the subject and its proximity to both parties' comparables, information on the subject's Berteau Development neighborhood and comments noting that each board of review comparable is located in the subject's subdivision, while the appraisal comparables are located outside of the subject's subdivision. Information on the subject's Berteau Development neighborhood describe the development as constructed on the site of the historic Elmhurst Memorial Hospital, that 70% of the materials from the former hospital are to be recycled and that the development features "Elmhurst's first permeable paved road for water management and filtration." A *Chicago*

*Tribune* article highlighted the subject's development, its overall quality of construction and dwelling price points for its homes. The board of review grid analysis included the subject's prior sale in May 2017 for a price of \$1,175,000. 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 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 submitted seven comparable sales for the Board's consideration. The Board finds that five of the appraiser's six selected comparable sales occurred in 2017, less proximate in time to the January 1, 2019 assessment date at issue. The appraiser failed to include any recent sales in the subject's subdivision, without explanation. As a result, less weight is given to the opinion of value for the subject as presented in the appraisal. The Board also gives less weight to board of review comparables #1, #5 and #7 which sold in 2017, less proximate in time to the assessment date at issue in this appeal.

The Board finds the best evidence of market value to be the board of review comparable sales #2, #3, #4 and #6 which sold proximate in time to the January 1, 2019 assessment date and are more similar to the subject in location, age, design, dwelling size and other features. These four comparables sold from March to August 2018 for prices ranging from \$1,178,976 to \$1,250,000 or from \$325.59 to \$338.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,244,468 or \$337.53 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Furthermore, the subject previously sold in May 2017 for a price of \$1,175,000 which undermines the appraiser's estimated opinion of value for the subject of \$890,000. After considering adjustments to the comparables for differences with the subject, the Board finds a reduction in the subject's assessment 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:

August 23, 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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