



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

APPELLANT: Anthony Petruzzi
DOCKET NO.: 19-09066.001-R-1
PARCEL NO.: 06-33-410-034

The parties of record before the Property Tax Appeal Board are Anthony Petruzzi, the appellant, by attorney John P. Booras, of the Law Offices of John P. Booras in Warrenville, 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: \$8,230
IMPR.: \$68,429
TOTAL: \$76,659

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 townhouse of frame exterior construction with 1,188 square feet of living area. The townhouse was constructed in 1983. Features include central air conditioning, 1.5 baths, a fireplace, and a two-car garage. The property has a 5,341 square foot site and is located in Westmont, York Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on eight comparable sales located in same neighborhood as the subject. The comparables have sites ranging in size from 3,263 to 14,053 square feet of land area and are improved with townhouses of frame exterior construction ranging in size from 1,387 to 1,806 square feet of living area. The properties were built in 1983 and 1984. Each comparable has central air conditioning, 1.5 or 2 baths, a fireplace, and a two-car garage. The comparables sold from February 2018 to January 2019 for prices ranging from \$205,000 to \$269,900 or from

\$141.20 to \$165.83 per square foot of living area, including land. 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 \$82,120. The subject's assessment reflects a market value of \$248,924 or \$209.53 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 response to the appeal, the board of review submitted a memorandum prepared by the township assessor that asserted the appellant's comparables are different model townhouses while the assessor's comparables are same model townhomes. The assessor also provided a neighborhood analysis showing all 37 sales in the subject's Indian Trail complex from 2016 to 2019.

In support of its contention of the correct assessment, the board of review submitted information prepared by the township assessor on three comparable sales located within the same neighborhood as the subject. The comparables have sites ranging in size from 5,424 to 7,638 square feet of land area and are improved with townhouses of frame exterior construction. Each townhouse was built in 1984 or 1986 with 1,188 square feet of living area. Features of each townhouse include two baths and a two-car garage. The comparables sold from June to November 2017 for prices ranging from \$235,000 to \$257,000 or from \$197.81 to \$216.33 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's 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). Based on the evidence in the record, the Board finds a reduction in the subject's assessment is warranted.

The parties submitted eleven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds the appellant's comparables sold proximate in time the January 1, 2019 assessment and are from 16.7% to 52% larger in dwelling size than the subject. As to the board of review comparables, they are the same model townhouse as the subject and identical in dwelling size, but they sold less proximate in time to the assessment date at issue than the appellant's comparables. Nevertheless, the Board gives less weight to appellant's comparables #1, #3, #4, #6 and #7 due to their significantly larger dwelling sizes when compared to the subject. Reduced weight was also given to board of review comparables #2 and #3 which sold less proximate in time to the January 1, 2019 assessment date than the other sales in the record the appellant.

The Board finds the best evidence of market value to be appellant's comparables #2, #5 and #8 along with board of review comparable #1. Although board of review comparable #1 is a slightly

dated sale, it is the same model townhouse as the subject with an identical dwelling size. The appellant's comparables sold proximate in time to the assessment date at issue and are similar in age and features with somewhat larger dwelling sizes when compared to the subject. These four best comparables sold from November 2017 to January 2019 for prices ranging from \$205,000 to \$235,000 or from \$147.80 to \$197.81 per square foot of living area, including land. The subject's assessment reflects a market value of \$248,924 or \$209.53 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is excessive. Therefore, 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:

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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