



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

APPELLANT: Francis Facchini  
DOCKET NO.: 20-07452.001-R-1  
PARCEL NO.: 09-01-309-016

The parties of record before the Property Tax Appeal Board are Francis Facchini, the appellant, by attorney Ellen G. Berkshire, of Verros Berkshire in Oakbrook Terrace; 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:** \$137,260  
**IMPR.:** \$625,450  
**TOTAL:** \$762,710

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 2020 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 three-story dwelling of frame exterior construction with 5,085 square feet of living area. The dwelling was constructed in 2010 and is approximately 10 years old. Features of the home include a basement with finished area, central air conditioning, three fireplaces and a 659 square foot garage. The property has an approximately 15,782 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends assessment equity with respect to the improvement as the basis of the appeal.<sup>1</sup> In support of this argument the appellant submitted information on four comparables located in the same assessment neighborhood code as the subject property. The comparables are

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<sup>1</sup> The appellant checked comparable sales as the basis of the appeal, however, evidence submitted by the appellant addresses assessment inequity. Based on the evidence submitted by the appellant the Board concludes the intended basis of the appellant's appeal to be assessment inequity.

improved with three-story dwellings of frame exterior construction that range in size from 4,421 to 5,792 square feet of living area. The dwellings were built from 2013 to 2017. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 550 to 820 square feet of building area. The comparables have improvement assessments ranging from \$540,280 to \$708,760 or from \$121.76 to \$122.77 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$621,784 or \$122.28 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 \$801,530. The subject has an improvement assessment of \$664,270 or \$130.63 per square foot of living area.

In response to the appellant's evidence, the board of review commented the comparables #1 and #2 did not have recent sales, that comparable #3 is 664 square feet smaller in dwelling size when compared to the subject and that comparable #4 sold in June 2020, outside the assessment period.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the same assessment neighborhood code as the subject property. The comparables are improved with either a 2-story or a 3-story dwelling of frame or brick exterior construction that range in size from 4,606 to 5,213 square feet of living area. The homes were built from 2013 to 2020. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 420 to 1,181 square feet of building area. Comparable #2 has a second detached garage with 252 square feet of building area. The comparables have improvement assessments that range from \$570,590 to \$674,410 or from \$120.07 to \$131.75 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant contends assessment inequity as the 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). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight equity comparables for the Board's consideration. The Board gives less weight to appellant comparables #2 and #3 along with board of review comparable #4 which differ from the subject in design and/or dwelling size.

The Board finds the best evidence of assessment equity to be appellant comparables #1 and #4 and board of review comparables #1, #2 and #3 which are more similar to the subject in design, dwelling size and other features, although each of these best comparables are newer in age when compared to the subject. These comparables have improvement assessments that range from

\$570,590 to \$674,410 or from \$120.07 to \$131.75 per square foot of living area. The subject's improvement assessment of \$664,270 or \$130.63 per square foot of living area falls within the range established by the best comparables in this record. However, after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and 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.



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Chairman



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Member



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Member

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Member



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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 27, 2023



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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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