



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

APPELLANT: Robert & Susanne Guidi
DOCKET NO.: 20-07545.001-R-1
PARCEL NO.: 09-26-103-024

The parties of record before the Property Tax Appeal Board are Robert & Susanne Guidi, 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 **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: \$38,880
IMPR.: \$63,260
TOTAL: \$102,140

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 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 split-level dwelling of frame exterior construction with 1,322 square feet of living area.¹ The dwelling was constructed in 1978. Features of the home include a basement with finished area, central air conditioning, and a 598 square foot garage. The property has a 12,225 square foot site and is located in Darien, DuPage Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted a market analysis prepared by Robert Eby suggesting a listing price of \$266,416 for the subject property. The market analysis presented six comparable sales and one listing. The comparables are located from 0.55 of a mile to 1.80 miles from the subject, two of

¹ Additional details regarding the subject property not reported by the appellants are found in the subject's property record card presented by the board of review.

which are located within the same assessment neighborhood code as the subject.² The parcels range in size from 5,062 to 20,000 square feet of land area and are improved with 1-story, 1.5-story, or split-level homes of brick, vinyl siding, brick and cedar, or brick and aluminum siding exterior construction ranging in size from 800 to 1,481 square feet of living area.³ The homes were built from 1955 to 1977 with the oldest home having a reported effective age of 1970. Four comparables each have a basement, three of which have finished area.⁴ Two comparables each have central air conditioning and three homes each have one fireplace. Each comparable has a garage ranging in size from 400 to 761 square feet of building area. Six comparables sold from August 2020 to April 2021 for prices ranging from \$219,500 to \$290,000 or from \$174.21 to \$237.50 per square foot of living area, including land. One comparable is listed for a price of \$272,900.

Based on this evidence the appellants requested a reduction in the subject's assessment to \$88,800 which would reflect a market value of \$266,427 or \$201.53 per square foot of living area, land included, when applying 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 \$102,140. The subject's assessment reflects a market value of \$305,808 or \$231.32 per square foot of living area, land included, when using the 2020 three year average median level of assessment for DuPage County of 33.40% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales presented in two grid analyses, together with two grid analyses of the appellants' comparables, property record cards for both parties' comparables, and a map depicting the locations of the parties' comparables in relation to the subject. The board of review's comparables are located from 0.06 to 0.33 of a mile from the subject and within the same assessment neighborhood code as the subject. The parcels range in size from 12,000 to 14,862 square feet of land area and are improved with split-level or raised ranch style homes of frame exterior construction ranging in size from 1,020 to 1,284 square feet of living area. The dwellings were built from 1969 to 1987. Each home has a basement, three of which have finished area, and a garage ranging in size from 440 to 600 square feet of building area. Three homes each have central air conditioning and one home has a fireplace. The comparables sold from August 2017 to December 2019 for prices ranging from \$262,500 to \$312,000 or from \$221.96 to \$305.88 per square foot of living area, including land.

² Additional details regarding these comparables not reported by the appellants are found in the grid analysis of these comparables and their property record cards presented by the board of review.

³ The parties differ regarding the dwelling sizes of the comparables. Inasmuch as the appellants' market analysis describes the dwelling sizes as approximate, the Board finds the best evidence of these properties' dwelling sizes are found in their property record cards presented by the board of review, which were not refuted by the appellants in written rebuttal.

⁴ The parties differ regarding the foundation types and basement finishes of the comparables. The Board finds the best evidence of these features is found in their property record cards presented by the board of review, which were not refuted by the appellants in written rebuttal.

The board of review submitted a brief contending that the appellants' comparables #1, #3, and #6 each lack a basement, the appellants' comparable #1 is a townhouse, and three of the appellants' comparables sold more than 12 months after the assessment date.

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

In written rebuttal, the appellants argued their comparables are similar to the subject and that the subject's improvement is inequitably assessed. The Board will not further consider this assessment equity argument as this appeal is based on overvaluation.

Conclusion of Law

The appellants contend 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of twelve comparables for the Board's consideration. The Board gives less weight to the appellants' comparable #1, which is a listing rather than a sale and is less likely to be indicative of market value as of the assessment date. The Board gives less weight to the appellants' comparables #2 through #7, due to substantial differences from the subject in design, dwelling size, foundation type, and/or are located more than one mile from the subject. The Board gives less weight to the board of review's comparables #1, #2, and #5, which are much smaller homes than the subject dwelling. Moreover, the appellants' comparables #5 and #6 and the board of review's comparables #1 and #2 sold less proximate in time to the January 1, 2020 assessment date.

The Board finds the best evidence of market value to be the board of review's comparables #3 and #4, which are similar to the subject in design, dwelling size, age, location, lot size, and most features, although these comparables are smaller homes than the subject dwelling. These most similar comparables sold in April and December 2019 for prices of \$285,000 and \$262,500 or for \$221.96 and \$223.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$305,808 or \$231.32 per square foot of living area, including land, which is above the best comparable sales in the record, but appears to be justified given the subject's larger dwelling size compared to these comparables. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from 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: November 22, 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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