



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

APPELLANT: John Persino
DOCKET NO.: 20-07680.001-R-1
PARCEL NO.: 03-22-206-017

The parties of record before the Property Tax Appeal Board are John Persino, the appellant, by attorney Brianna L. Golan and Morgan York, of Golan Christie Taglia, LLP in Chicago; 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: \$44,180
IMPR.: \$148,450
TOTAL: \$192,630

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 two-story dwelling of brick exterior construction with 4,055 square feet of living area. The dwelling was constructed in 1994 and approximately 26 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and an attached 1,039 square foot garage. The property has a 11,875 square foot site and is located in Wood Dale, Addison Township, DuPage County.

The appellant appeared through counsel before the Property Tax Appeal Board by virtual hearing contending assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located from 282 feet to .3 of a mile and in the same neighborhood code as the subject. The comparables are improved with two-story dwellings of frame, brick or frame and brick exterior construction ranging in size from 3,255 to 3,936 square feet of living area. The dwellings range in age from

23 to 29 years old. The appellant reported that each comparable has an unfinished basement,¹ central air conditioning, a fireplace and a garage ranging in size from 609 to 869 square feet of building area. The appellant's attorney stated that three of the comparables have basement finish. The comparables have improvement assessments ranging from \$100,680 to \$130,810 or from \$30.93 to \$35.14 per square foot of living area. Based on this evidence, the appellant's attorney requested that the improvement assessment be reduced to \$134,910 or \$33.27 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 \$192,630. The subject property has an improvement assessment of \$148,450 or \$36.61 per square foot of living area. Representing the board of review was member Don Whistler. Whistler called Donna Castiglia, Deputy Township Assessor, as a witness.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on seven equity comparables located in the same neighborhood code as the subject. Castiglia testified that the comparables are two-story dwellings of brick exterior construction ranging in size from 3,211 to 4,052 square feet of building area. Castiglia testified that the homes were built from 1993 to 2004. Castiglia stated that each comparable has an unfinished basement like the subject. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 535 to 962 square feet of building area. The comparables have improvement assessments ranging from \$119,310 to \$148,050 or from \$36.12 to \$43.50 per square foot of living area. Based on the evidence and testimony, the board of review requested that the assessment be confirmed.

Conclusion of Law

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

The parties submitted 11 equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables along with the board of review comparables #1, #2, #5 and #7 based on a smaller and less similar dwelling size and/or a basement with finished area, dissimilar when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #3, #4 and #6. These comparables are more similar when compared to the subject in location, design, age, dwelling size and features. These comparables had improvement assessments that

¹ The board of review indicates on their grid analysis that the appellant's comparable #2 has 100% finish in basement, comparable #3 has 50% finish in basement and comparable #4 has 75% finish in basement.

ranged from \$146,360 to \$148,050 or from \$36.12 to \$37.60 per square foot of living area. The subject's improvement assessment of \$148,450 or \$36.61 per square foot of living area falls slightly above the range on a total improvement assessment basis and within the range on a per square foot basis which is supported by the subjects slightly larger dwelling size and larger garage size. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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: 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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