



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

APPELLANT: John DiPasquale
DOCKET NO.: 20-07879.001-R-1
PARCEL NO.: 01-10-105-023

The parties of record before the Property Tax Appeal Board are John DiPasquale, 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: \$22,770
IMPR.: \$54,800
TOTAL: \$77,570

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 split-level dwelling of aluminum siding exterior construction with 1,075 square feet of above grade living area. The dwelling was constructed in 1976 and is approximately 44 years old. Features of the home include a 600 square foot finished lower level,¹ central air conditioning, and a two-car garage with 440 square feet of building area. The property has a 10,900 square foot site and is located in Bartlett, Wayne 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

¹ The township assessor through the board of review provided a grid analysis and a property record card which disclosed a finished lower level for the subject property.

within .5 of a mile and in the same neighborhood code as the subject. The comparables are improved with split-level dwellings of frame or aluminum siding exterior construction ranging in size from 1,150 to 1,960 square feet of above grade living area. The dwellings range in age from 44 to 49 years old. The appellant reported that the comparables lack a basement or lower-level.² Each comparable has central air conditioning and a garage ranging in size from 440 to 1,219 square feet of building area. Two comparables have a fireplace. The comparables have improvement assessments ranging from \$47,830 to \$76,510 or from \$37.33 to \$41.59 per square foot of above grade living area. Based on this evidence, the appellant's attorney requested that the improvement assessment be reduced to \$42,377 or \$39.42 per square foot of above grade living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$77,570. The subject property has an improvement assessment of \$54,800 or \$50.98 per square foot of above grade living area. Representing the board of review was member Don Whistler. Whistler called Brian Dixon, Deputy Township Assessor, as a witness.

Dixon testified that the subject property sold February 8, 2021, for \$263,000. Dixon stated that the appellant's comparable #1 does not have a finished lower-level and comparable #2 has a location adjustment on land and improvements. Dixon testified that appellant's comparable #4 has an incomplete room addition.

In support of its contention of the correct assessment the board of review through the township assessor submitted property record cards and a grid analysis on the appellant's comparables and on six additional equity comparables selected by the assessor's office. These comparables are located within .24 of a mile and in the same neighborhood code as the subject. Dixon testified that the comparables are split-level dwellings of aluminum siding or frame exterior construction ranging in size from 1,075 to 1,100 square feet of above grade living area. Dixon testified that the homes were built in 1976 or 1977. Dixon stated that each comparable has lower level with either 48% or 100% finished area. Each comparable has central air conditioning and a two-car garage that contains 440 square feet of building area. Each of the comparables has an improvement assessment of \$54,800 or either \$49.82 or \$50.98 per square foot of above grade 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

² The township assessor through the board of review provided a grid analysis and property record cards which disclosed that each of the appellant's comparables have a lower-level with three comparables having finished area.

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 board of review in their evidence and by testimony of their witness disclosed that the subject property sold in February 2021. The Board gives no weight to the sale of the subject property, as this overvaluation argument does not address the appellant's inequity argument and the sale occurred approximately 14 months after the assessment date at issue.

The parties submitted ten equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables along with board of review comparable #5 as these properties differ in dwelling size and/or finished lower level when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2, #3, #4 and #6. These comparables are identical to the subject in dwelling size and features as well as being similar in location, design and age. These comparables had improvement assessments of \$54,800 or \$50.98 per square foot of above grade living area. The subject's improvement assessment of \$54,800 or \$50.98 per square foot of above grade living area is identical to the best comparables in this record. Based on this record 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

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