



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

APPELLANT: Nick DiBenedetto
DOCKET NO.: 20-08012.001-R-1
PARCEL NO.: 01-15-110-011

The parties of record before the Property Tax Appeal Board are Nick DiBenedetto, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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: \$37,240
IMPR.: \$111,400
TOTAL: \$148,640

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 2-story dwelling of brick and aluminum siding exterior construction with 3,626¹ square feet of living area. The dwelling was constructed in 2000. Features of the home include a basement with finished area with walkout design, central air conditioning, a fireplace and a 620 square foot garage. The property has an approximately 25,264 square foot site and is located in Bartlett, Wayne Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales, located within 0.27 of a mile to the subject. The comparables have sites that range in size from 20,036 to 29,621² square feet of land

¹ The Board finds the best evidence of the subject's dwelling size was found in the property record card provided by the board of review which contains schematic drawing with measurements.

² The Board finds additional evidence of the appellant's comparables was found in the property record cards provided by the board of review.

area. The comparables are improved with 2-story dwellings of vinyl siding, vinyl siding and brick or aluminum siding and brick exterior construction ranging in size from 3,335 to 3,825 square feet of living area that were built in 1999 and 2000. Each comparable has a basement, two with finished area, central air conditioning and a garage ranging in size from 620 to 726 square feet of building area. One comparable has a fireplace. The comparables sold from October 2017 to September 2019 for prices ranging from \$377,000 to \$455,000 or from \$113.04 to \$119.42 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 \$148,640. The subject's assessment reflects a market value of \$445,030 or \$122.73 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 four comparable sales, located within 0.96 of a mile to the subject. The comparables have sites ranging in size from 20,355 to 27,029 square feet of land area. The comparables are improved with 2-story dwellings of aluminum siding, brick and aluminum siding or brick and vinyl siding exterior construction ranging in size from 3,148 to 3,696 square feet of living area. The dwellings were built from 1996 to 2000. Each comparable has a basement, three with finished area and one with walkout design. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 440 to 693 square feet of building area. The comparables sold from March 2019 to April 2020 for prices ranging from \$465,000 to \$520,000 or from \$125.81 to \$155.34 per square foot of living area, including land.

The board of review submitted a memorandum describing that the appellant and the board of review stipulated to an 8.75% reduction in 2019 and that the stipulation was to correct the subject's living space square footage to 3,626.

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

The record contains seven suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #2 and #3 due to their sales dates occurring in 2017 or 2018, which is less proximate in time to the January 1, 2020, assessment date given other sales available in the record. The Board has given less weight to the board of review's comparable #4 due to its lack of a finished basement area when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparable #1 along with the board of review's comparables #1, #2 and #3. The Board finds these comparables sold proximate in time to the assessment date at issue and are similar to the subject in location, design, age, dwelling size and features. The comparables sold from September 2019 to April 2020 for prices ranging from \$455,000 to \$520,000 or from \$118.95 to \$155.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$445,030 or \$122.73 per square foot of living area, including land, falls below the range established by the best comparable sales in the record on an overall market value basis and within the range on a price per square foot basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment is warranted.

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: April 18, 2023



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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