



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

APPELLANT: Vince D'Agostino  
DOCKET NO.: 20-08015.001-R-1  
PARCEL NO.: 06-11-121-011

The parties of record before the Property Tax Appeal Board are Vince D'Agostino, 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:** \$84,190  
**IMPR.:** \$226,100  
**TOTAL:** \$310,290

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, stone, and stucco exterior construction with 4,081 square feet of living area.<sup>1</sup> The dwelling was constructed in 2008 and is approximately 12 years old. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, and a 3-car garage. The property has an 8,456 square foot site and is located in Elmhurst, York Township, DuPage County.

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<sup>1</sup> The parties differ slightly regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the board of review's evidence, which was not refuted by the appellant in written rebuttal. The appraiser reported a slightly smaller dwelling size than the board of review even though the appraiser stated the dwelling size was taken from the assessor's records. However, the appraisal did not contain a sketch or measurements to indicate how the appraiser arrived at a different dwelling size.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$885,000 as of January 1, 2019. The appraisal was prepared by Nicholas J. Mulligan, a certified residential real estate appraiser, for ad valorem tax purposes.

Under the sales comparison approach, the appraiser selected five comparable sales located within 0.64 of a mile from the subject. The parcels range in size from 7,021 to 10,011 square feet of land area<sup>2</sup> and are improved with 2-story homes of a combination of brick, frame, stone, cedar, and stucco exterior construction. The homes range in size from 3,609 to 4,799 square feet of living area and range in age from 3 to 16 years old. Each home has a basement, four of which have finished area, central air conditioning, one to three fireplaces, and a 2-car or a 3-car garage. The comparables sold from February 2017 to July 2018 for prices ranging from \$808,500 to \$882,500 or from \$168.47 to \$244.53 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject, such as room count, dwelling size, basement finish, garage size, and fireplace count, to arrive at adjusted sale prices ranging from \$758,500 to \$910,500. Based on the foregoing, the appraiser opined a market value for the subject of \$885,000 as of January 1, 2019.

Based on this evidence the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$310,290. The subject's assessment reflects a market value of \$929,012 or \$227.64 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 seven comparable sales, together with a grid analysis of the appraisal sales and a map depicting the locations of both parties' comparables in relation to the subject. Six of the board of review's comparables are located within the same assessment neighborhood code as the subject. The parcels range in size from 7,000 to 11,746 square feet of land area and are improved with 2-story homes of frame, brick, stone, aluminum siding, and/or vinyl siding exterior construction. The homes range in size from 3,526 to 4,288 square feet of living area and were built from 2005 to 2007. Each home has a basement and a 2-car or a 3-car garage. The comparables sold from January to December 2019 for prices ranging from \$885,000 to \$1,200,000 or from \$216.88 to \$286.33 per square foot of living area, including land.

The board of review submitted a letter from the township assessor's office contending the subject's assessment was reduced for the 2019 tax year based on the same appraisal presented by the appellant. The assessor asserted the subject's assessment for the 2020 tax year is the 2019 assessment plus an equalization factor of 1.0518. Based on this evidence the board of review requested confirmation of the subject's assessment.

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<sup>2</sup> The board of review reported these comparables range in size from 7,000 to 10,000 square feet of land area.

**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 appellant presented an appraisal and the board of review presented seven comparable sales in support of their respective positions before the Board. The Board gives less weight to the appraised value conclusion which states a value as of January 1, 2019 and relies on sales occurring in 2017 and 2018, which are more remote from the January 1, 2020 assessment date.

The Board finds the best evidence of market value to be the board of review comparable sales, which are similar to the subject in dwelling size, age, location, site size, and features. These comparables sold for prices ranging from \$885,000 to \$1,200,000 or from \$216.88 to \$286.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$929,012 or \$227.64 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. 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:

May 16, 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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