



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

APPELLANT: Robert Rossi
DOCKET NO.: 20-08028.001-R-2
PARCEL NO.: 03-27-103-018

The parties of record before the Property Tax Appeal Board are Robert Rossi, 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: \$86,850
IMPR.: \$313,460
TOTAL: \$400,310

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 exterior construction with 7,469 square feet of living area. The dwelling was constructed in 2010. Features of the home includes a basement with finished area, central air conditioning, five fireplaces, a 1,169 square foot garage and an inground pool¹. The property has an approximately 23,800 square foot site and is located in Addison, Addison 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 with the same assessment neighborhood code as the subject. The comparables have sites that range in size from 12,096 to 41,760 square feet of land area. The comparables are improved with 2-story dwellings of brick, brick and cedar siding, or brick, stucco and stone exterior construction ranging in size from 4,603

¹ Additional information on the subject is found in the subject's property record card provided by the board of review.

to 5,974 square feet of living area that were built from 1992 to 2004. Each comparable is reported to have a basement, one with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 651 to 1,680 square feet of building area. The comparables sold in June 2017 and August 2019 for prices ranging from \$467,000 to \$680,000 or from \$101.46 to \$141.49 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 \$400,310. The subject's assessment reflects a market value of \$1,198,533 or \$160.47 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 nine comparable sales, a map depicting the locations of both parties' comparables in relation to the subject, and property record cards for both parties comparables. The comparables have sites ranging from 8,250 to 17,985 square feet of land area. The comparables are improved with 2-story dwellings of brick, frame or brick and frame exterior construction ranging in size from 3,450 to 5,430 square feet of living area. The dwellings were built from 2004 to 2019. Each comparable has a basement, seven with finished area, and one of walk out design, central air conditioning, one to three fireplaces and a garage ranging in size from 460 to 943 square feet of building area. The comparables sold from August 2017 to June 2020 for prices ranging from \$563,000 to \$1,145,000 or from \$144.21 to \$275.77 per square foot of living area, including land. 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 Board finds the parties submitted a total of twelve comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #3 along with the board of review's comparable #5, #6, #7 and #8 due to their sales dates occurring in 2017 and 2018, which sold 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 comparables #1 and #2 for their smaller dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparable #2 along with the board of review's comparables #3, #4, and #9. The Board finds these comparables sold more proximate in time to the assessment date at issue and are similar to the subject in design, age and some features, but each comparable is considerably smaller in dwelling size when compared to the subject. These most similar comparables sold from May 2019 to January 2020 for

prices ranging from \$563,000 to \$1,145,000 or from \$144.21 to \$275.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,198,533 or \$160.47 per square foot of living area, including land, which is slightly greater than the range of the best comparable sales in terms of total market value, but it is within the range on a square foot basis, which is logical given the subject's larger dwelling size and its inground swimming pool, a feature that the best comparables sales lack. 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:

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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