



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

APPELLANT: Sandra LoGalbo  
DOCKET NO.: 20-08054.001-R-1  
PARCEL NO.: 03-15-233-005

The parties of record before the Property Tax Appeal Board are Sandra LoGalbo, the appellant, by attorney John B. Sprengel, of The Winkler Group LLC in Schaumburg; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***a reduction*** 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:** \$44,220  
**IMPR.:** \$94,390  
**TOTAL:** \$138,610

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 frame construction with 3,190 square feet of living area. The dwelling was constructed in 2007. Features of the home include an unfinished basement, central air conditioning, a fireplace and a built-in 519 square foot garage. The property has a 9,680 square foot site and is located in Wood Dale, Addison Township, DuPage County.

The appellant's appeal is based on both overvaluation and assessment inequity with respect to the subject's improvement. In support of the overvaluation argument the appellant submitted evidence disclosing the subject property was purchased on May 14, 2018 for a price of \$415,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, and the property

had been advertised on the open market. In further support of the transaction the appellant submitted a copy of the settlement statement, which revealed the amount of real estate commission paid.

In support of the improvement assessment inequity argument the appellant submitted information on three comparable properties, two of which are located within the same neighborhood code as the subject. The comparables have sites ranging in size from 8,847 to 9,907 square feet of land area that are improved with 2-story dwellings of frame and brick or brick and frame construction ranging in size from 3,101 to 3,721 square feet of living area. The dwellings were built from 1991 to 2007. The comparables have unfinished basements, central air conditioning, a fireplace, and an attached or built-in garage ranging in size from 451 to 610 square feet of building area. Comparables #2 and #3 sold in January 2018 and February 2019 for prices of \$437,000 and \$412,000 or \$117.44 and \$132.86 per square foot of living area, including land, respectively. The comparables have improvement assessments ranging from \$93,600 to \$107,260 or from \$28.11 to \$31.28 per square foot of living area.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$138,027, which reflects a market value of \$414,122 or \$129.82 per square foot of living area, land included, when using the statutory level of assessment of 33.33%. The appellant's request would lower the subject's improvement assessment to \$93,807 or \$29.41 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 \$147,370. The subject's assessment reflects a market value of \$441,228 or \$138.32 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 properties that are located within the same neighborhood code as the subject. The comparables have sites ranging in size from 8,645 to 14,027 square feet of land area that are improved with 2-story dwellings of frame, brick or brick or brick and frame construction ranging in size from 2,926 to 3,573 square feet of living area. The dwellings were built from 1963 to 2017. The comparables have basements, two of which have finished area, central air conditioning, one or two fireplaces, and an attached or built-in garage ranging in size from 430 to 662 square feet of building area. The comparables sold from July 2017 to May 2019 for prices ranging from \$478,000 to \$529,000 or from \$134.34 to \$180.79 per square foot of living area, including land. The comparables have improvement assessments ranging from \$112,390 to \$147,010 or from \$32.78 to \$41.14 per square foot of living area.

As to the subject's May 2018 sale, the board of review argued the sale occurred one year and eight months prior to the January 1, 2020 assessment date. The board of review also argued the subject's 2020 assessment has a slight increase based on sales and the township factor.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter regarding the comparable sales data in the record, the Board finds the parties submitted a total of six comparable sales for the Board's consideration, only one of which is truly similar to the subject. Nevertheless, the Board gives less weight to the appellant's comparable #2, due to its sale date occurring greater than 23 months prior to the January 1, 2020 assessment date at issue. The Board also gives less weight to the board of review's comparables, due to their sale date occurring greater than 16 months prior to the January 1, 2020 assessment date at issue and/or their difference in dwelling age when compared to the subject. In addition, the board of review's comparables #3 and #4 have finished basement area when compared to the subject. The Board finds the appellant's remaining comparable is similar to the subject in location, site size, dwelling style, age, size and features. The best comparable sold in February 2019 for a price of \$412,000 or \$132.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$441,228 or \$138.32 per square foot of living area, including land, which falls above the market value of the best comparable sale in the record. After considering adjustments to the best comparable for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive.

After considering the best comparable market value evidence in the record, the Board finds the best evidence of market value to be the purchase of the subject property in May 2018 for a price of \$415,000, even though the sale occurred greater than 19 months prior to the January 1, 2020 assessment date at issue. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, and the property had been advertised on the open market. In further support of the transaction the appellant submitted a copy of the settlement statement, which revealed the amount of real estate commission paid. The Board finds the purchase price is below the market value reflected by the assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction, other than the sale occurred one year and eight months prior to the January 1, 2020 assessment date. The Board finds the board of review's argument that the subject's 2020 assessment is based on sales and the township factor is not supported by the market value evidence in the record. Based on this record the Board finds the subject property had a market value of \$415,000 as of January 1, 2020. Since market value has been determined the 2020 three-year average median level of assessment for DuPage County of 33.40% shall apply. 86 Ill.Admin.Code §1910.50(c)(1).

Finally, after the reduction in the subject's improvement assessment based on overvaluation, the Board finds a further reduction in the subject's improvement 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.



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Chairman



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Member



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Member

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Member



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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 27, 2023



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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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