



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

APPELLANT: Patrick Carlevato
DOCKET NO.: 20-08081.001-R-1
PARCEL NO.: 09-10-403-013

The parties of record before the Property Tax Appeal Board are Patrick Carlevato, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$74,920
IMPR.: \$235,080
TOTAL: \$310,000

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 two-story dwelling of brick exterior construction with 3,417 square feet of living area. The dwelling was constructed in 1998. Features of the home include a basement, central air conditioning, one fireplace and a 515 square foot garage. The property has an approximately 10,850 square foot site and is located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located within 0.66 of a mile from the subject property. The comparables have sites that range in size from 7,500 to 14,400¹ square feet of land area and are improved with two-story dwellings of brick, frame or frame and brick

¹ The board of review submitted copies of the property record cards for the appellant's comparables which contained additional property details omitted from the appellant's submission.

exterior construction that range in size from 2,976 to 3,550 square feet of living area. The dwellings were built from 1990 to 1998. Each comparable has a basement, two of which have finished area. Four comparables have central air conditioning, each dwelling has either one or two fireplaces and a garage ranging in size from 460 to 625 square feet of building area.² The properties sold from June 2019 to September 2020³ for prices ranging from \$769,000 to \$988,000 or from \$217.91 to \$294.22 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$300,679 which reflects a market value of \$902,127 or \$264.01 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$352,940. The subject's assessment reflects a market value of \$1,056,707 or \$309.25 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 five comparable sales located within 0.69 of a mile from the subject property. The comparables have sites that range in size from 10,540 to 15,806 square feet of land area and are improved with a two-story or a three-story dwelling of frame, brick or frame and brick exterior construction that range in size from 3,354 to 3,930 square feet of living area. The homes were built from 1990 to 1992. Each comparable has a basement, three of which have finished basement area. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 435 to 826 square feet of building area. The properties sold from January 2018 to September 2020 for prices ranging from \$1,070,000 to \$1,482,500 or from \$313.03 to \$377.23 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's counsel critiqued board of review comparables #2, #3 and #4 asserting these properties are not comparable to the subject due to differences in style, dwelling size and or having a remote sale date. Counsel submitted two rebuttal grids, one with both parties' comparables and one containing its suggested "best comparable sales for further clarity."

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.

² The Board used information in the property record cards for appellant comparables #2, #3 and #4 to correct the garage area reported by the appellant.

³ The Board finds the best source for the sale dates of the appellant's comparables was found in their respective property record cards submitted by the board of review.

The parties submitted eleven comparable sales for the Board's consideration. The Board gives less weight to appellant comparables #1, #5 and #6 which differ from the subject in dwelling size and/or have finished basement area in contrast to the subject's unfinished basement. The Board gives less weight to each of the board of review comparables which differ from the subject in design, finished basement area and/or sold in 2018, less proximate to the January 1, 2020 assessment date than other properties in the record.

The Board finds the best evidence of market value to be appellant comparables #2, #3 and #4 which are more similar to the subject in location, age, design, dwelling size and other features. These comparables sold from July 2019 to October 2020 for prices ranging from \$769,000 to \$950,000 or from \$217.91 to \$269.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,056,707 or \$309.25 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is excessive and a 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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