



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

APPELLANT: Guy Filippelli  
DOCKET NO.: 20-08097.001-R-1  
PARCEL NO.: 03-24-404-010

The parties of record before the Property Tax Appeal Board are Guy Filippelli, 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 **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:** \$37,420  
**IMPR.:** \$84,870  
**TOTAL:** \$122,290

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 two-story dwelling of brick and frame exterior construction with 2,280 square feet of living area.<sup>1</sup> The dwelling was constructed in 1977. Features of the home include an unfinished basement, central air conditioning, a fireplace, and an attached garage with 484 square feet of building area. The property also has a detached garage with 576 square feet of building area. The property is located in Bensenville, Addison Township, DuPage County.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellant submitted information on six equity comparables located within the same assessment neighborhood code and within 0.12 of a mile from the subject. The comparables are improved with two-story dwellings of brick or brick

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<sup>1</sup> The Board finds the best description of the subject property was found in the board of review's evidence that included a property record card with a sketch of the subject property.

and frame exterior construction ranging in size from 2,220 to 2,334 square feet of living area. The dwellings were built from 1968 to 1972. Each comparable has an unfinished basement and a garage ranging in size from 396 to 517. Four comparables each have a fireplace, and three comparables each have central air conditioning. The comparables have improvement assessments ranging from \$75,130 to \$80,970 or from \$32.83 to \$34.69 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$76,654 or \$33.62 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 \$122,290. The subject property has an improvement assessment of \$84,870 or \$37.22 per square foot of living area.

The board of review submitted a comparable report by the township assessor's office containing the appellant's six comparables and an additional five comparable by the board of review along with the property record card cards and a comparable map of all the comparables. The property record cards disclosed each of the appellant's comparables have from a 135 to a 224 square foot open porch. The township assessor asserted that the subject's higher improvement assessment and/or per square foot improvement assessment is because none of the comparables have two porches and two garages, like the subject.

In support of its contention of the correct assessment, the board of review, through the township assessor, submitted information on five equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of brick and frame exterior construction ranging in size from 2,652 to 2,939 square feet of living area. The dwellings were built from 1958 to 1988. Each comparable has an unfinished basement, a fireplace, and a garage ranging in size from 440 to 1,079 square feet of building area. Four comparables have central air conditioning. Based on this evidence the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney contends their comparables are similar to the subject in location, dwelling size, age, and style and that the county's equity comparables alone support a reduction based on the "building/SF." Based on the evidence, counsel contends the subject is overassessed and requested the Board find in favor of the appellant's requested assessment reduction for the subject property.

### **Conclusion of Law**

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eleven equity comparables for the Board's consideration. The Board gives less weight to the board of review comparables which are less similar to the subject in age and/or dwelling size than the appellant's comparables.

The Board finds the best evidence of assessment equity to be the appellant's comparables which are similar to the subject in location, dwelling size, age, and foundation. These comparables have improvement assessments ranging from \$75,130 to \$80,970 or from \$32.83 to \$34.69 per square foot of living area. The subject's improvement assessment of \$84,870 or \$37.22 per square foot of living area falls above the range established by the best which is logical when considering the subject has two garages with a 484 square foot attached garage and an additional 576 square foot detached garage that is larger in size than the appellant's comparables that have only one attached garage. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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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