



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

APPELLANT: Jon & Heidi Parrillo  
DOCKET NO.: 20-08127.001-R-1  
PARCEL NO.: 08-04-200-027

The parties of record before the Property Tax Appeal Board are Jon & Heidi Parrillo, the appellants, 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:** \$62,510  
**IMPR.:** \$145,030  
**TOTAL:** \$207,540

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 part 1-story and part 2-story dwelling of brick and frame exterior construction<sup>1</sup> with 3,177 square feet of living area. The dwelling was constructed in 1994. Features of the home include a basement with finished area, central air conditioning, four fireplaces and a 703 square foot garage. The property has an approximately 15,027 square foot site and is located in Lisle, Lisle Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on four comparable sales located within approximately 0.65 of a mile from the subject. One comparable is located in the same neighborhood code as the subject.

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<sup>1</sup> The Board finds the best description of the subject is found in the property record card provided by the board of review, through the township assessor .

The comparables have sites that range in size from 9,352 to 32,227 square feet of land area<sup>2</sup>. The comparables are improved with part 1-story part 2-story dwellings of frame or frame and brick exterior construction ranging in size from 2,886 to 3,673 square feet of living area that were built from 1980 to 1995. Each comparable is reported to have a basement, three with finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 460 to 789 square feet of building area. The comparables sold from March to December 2019 for prices ranging from \$430,000 to \$624,900 or from \$117.07 to \$204.44 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 \$222,600. The subject's assessment reflects a market value of \$666,467 or \$209.78 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 sales located from 0.12 of a mile to 2.52 miles from the subject. The board of review comparable #1 is the same property as the appellants' comparable #2. One comparable is in the same neighborhood code as the subject. The comparables have sites ranging in size from 10,018 to 32,227 square feet of land area. The comparables are improved with either 2-story or part 1-story part 2-story dwellings of brick, frame or brick and frame exterior construction ranging in size from 2,886 to 3,306 square feet of living area. The dwellings were built from 1980 to 2014. Each comparable is reported to have a basement three with finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 621 to 766 square feet of building area. The comparables sold from March 2019 to August 2020 for prices ranging from \$590,000 to \$705,000 or from \$197.00 to \$213.25 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants critiqued that the board of review comparables #3 and #4 should be given less weight due to their distance of over 1.5 miles from the subject.

### **Conclusion of Law**

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

The record contains seven suggested comparable sales, with one comparable being common to both parties, for the Board's consideration. The Board has given less weight to the appellants comparable #2 along with the board of review comparables #1, #3 and #4 due to their distance of

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<sup>2</sup> The Board finds additional details regarding the comparables not reported by the appellants was found in the board of review's evidence, through the township assessor.

over one mile from the subject and/or dissimilar site size when compared to the subject, which includes the common comparable.

The Board finds the best evidence of market value to be the appellant's comparables #1 #3 and #4 along with the board of review comparable #2. The Board finds these comparables are more similar to the subject in lot size, location, age, dwelling size and some features. The comparables sold from March 2019 to August 2020 for prices ranging from \$430,000 to \$624,900 or from \$117.07 to \$197.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$666,467 or \$209.78 per square foot of living area, including land, which is greater than the best comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment is 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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