



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

APPELLANT: Procopio & Ana Loduca
DOCKET NO.: 20-08169.001-R-1
PARCEL NO.: 09-11-410-022

The parties of record before the Property Tax Appeal Board are Procopio & Ana Loduca, 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: \$98,090
IMPR.: \$142,390
TOTAL: \$240,480

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 2-story dwelling of frame exterior construction with 2,918 square feet of living area.¹ The dwelling was constructed in 1994. Features of the home include a partially finished basement, central air conditioning, one fireplace, 3.5 bathrooms, and a garage with 840 square feet of building area. The property has a 9,788 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located in the same assessment neighborhood code as the subject property and within 0.31 of a mile from the subject. The properties have sites that range in size from 7,813 to 12,950 square feet of land area. The comparables are improved with 2-story dwellings of frame or brick and frame exterior

¹ Details of the subject not reported by the appellants were drawn from the evidence presented the board of review.

construction ranging in size from 2,946 to 3,147 square feet of living area.² The homes were built in either 1990 or 1995. Each comparable has a basement with one having finished area, central air conditioning, one or two fireplaces, 2.5 or 3.0 bathrooms, and a garage that ranges in size from 440 to 1,186 square feet of building area. The comparables sold from January to December 2019 for prices ranging from \$695,000 to \$750,000 or from \$220.85 to \$238.47 per square foot of living area, land included. Based on this evidence, the appellants requested a reduced assessment of \$231,093, for an estimated market value of \$693,348 or \$237.61 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 \$318,030. The subject's assessment reflects a market value of \$952,186 or \$326.31 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, including a grid analysis and property record cards, on four comparable sales comparable sales located in the same assessment neighborhood code as the subject property and within 0.31 of a mile from the subject. The properties have sites that range from 6,150 to 7,813 square feet of land area. The comparables are improved with 3-story dwellings of brick, frame, or frame and brick exterior construction ranging in size from 2,521 to 2,980 square feet of living area. The dwellings were built in either 1998 or 1999. Each comparable has a basement with three having finished area, one or two fireplaces, 2.5 to 5.5 bathrooms, and a garage that ranges in size from 380 to 1,356 square feet of building area. Two comparables each have central air conditioning. The comparables sold from June 2018 to July 2020 for prices ranging from \$882,375 to \$938,000 or from \$314.77 to \$350.01 per square foot of living area, land included.

The board of review evidence also included a grid analysis and property record cards which contained property characteristics for the appellants' comparables, some of which was not disclosed by the appellants. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants contended that the board of review comparables were not acceptable comparable sales as each of these had a "different style" than the subject; additionally, comparable #2 had a remote sale date and comparable #4 had a 13% smaller size than the subject. The appellants also provided two grid analyses, one of both parties' comparables and the second with the appellants' opinion of the best comparable sales. Based on the evidence presented, the appellants' counsel argued that the subject was overassessed and a reduction as requested by the appellants was warranted.

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

² Details not reported by the appellants were drawn from the evidence submitted by the board of review.

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 parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the board of review comparables which were of a 3-story design, in contrast to the subject's 2-story design. Additionally, appellants' comparable #3 as well as board of review comparables #2 and #3 differ from the subject in dwelling size and/or present a 2018 sale date occurring less proximate in time to the subject's January 1, 2020 assessment date than other comparables in this record.

The Board finds the best evidence of market value to be the appellant's comparables which sold proximate in time to the subject's assessment date and are overall more similar to the subject in location, design, age, dwelling size, and most features. Specifically, the Board notes that the appellant's comparables #1 and #2 lack basement finish, a feature of the subject, and each comparable has fewer bathrooms than the subject suggesting upward adjustments for these differences would be necessary to make them more equivalent to the subject. These adjustments would be necessary in addition to other various adjustments, including but not limited to lot size, age, and garage size. Nevertheless, these three properties sold from January to December 2019 for prices ranging from \$695,000 to \$750,000 or from \$220.85 to \$238.47 per square foot of living area, land included. The subject's assessment reflects a market value of \$952,186 or \$326.31 per square foot of living area, land included, which exceeds the range established by the best comparable sales in this record and is excessive. Based on the record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its 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: February 20, 2024



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Procopio & Ana Loduca, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187