



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

APPELLANT: Daniel Salerno  
DOCKET NO.: 20-08181.001-R-1  
PARCEL NO.: 10-01-203-013

The parties of record before the Property Tax Appeal Board are Daniel Salerno, 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:** \$93,060  
**IMPR.:** \$81,920  
**TOTAL:** \$174,980

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 exterior construction<sup>1</sup> with 2,882 square feet of living area. The dwelling was constructed in 1989. Features of the home include an unfinished basement, central air conditioning, two fireplaces and an 847 square foot garage. The property has a 25,006 square foot site and is located in Burr Ridge, Downers Grove Township, DuPage County.

The appellant contend overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales located within 0.24 of a mile and in the same neighborhood code as the subject. The comparables are reported to have sites ranging in size from 20,352 to 30,787 square feet of land area<sup>2</sup>. The comparables are improved with 2-story

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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.

<sup>2</sup> The Board finds additional details regarding the comparables not reported by the appellant were found in the board of review's evidence.

dwellings of brick or frame and brick exterior construction ranging in size from 2,798 to 3,404 square feet of living area that were built from 1981 to 1989. Each comparable is reported to have a basement, one with finished area, central air conditioning, one fireplace and a garage ranging in size from 420 to 805 square feet of building area. Comparable #4 has an inground swimming pool. The comparables sold from July 2019 to September 2020 for prices ranging from \$464,500 to \$555,000 or from \$141.28 to \$176.91 per square foot of living area, including land. Based on this evidence, the appellants 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 \$174,980. The subject's assessment reflects a market value of \$523,892 or \$181.78 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, through the township assessor submitted information on five comparable sales located within .55 of a mile and in the same neighborhood code as the subject. The comparables have sites ranging in size from 20,000 to 25,072 square feet of land area. The comparables are improved with 2-story dwellings of brick, frame or frame and brick exterior construction ranging in size from 3,132 to 3,620 square feet of living area. The dwellings were built from 1983 to 1993. Each comparable is reported to have a basement, one with finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 534 to 806 square feet of building area. The comparables sold from April 2018 to July 2020 for prices ranging from \$546,000 to \$769,900 or from \$160.27 to \$229.27 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 appellant argued the board of review comparables should be given less weight due to larger dwelling sizes when compared to the subject and/or their sale dates remote in time.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains twelve suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #4 and #6 along with the board of review comparables #2 and #3, due to their finished basement area and/or their inground swimming pool, features the subject lacks. The Board has given less weight to the board of review comparables #1, #4 and #5 due to their sale dates occurring in 2018, which sold less proximate in time to the January 1, 2020 assessment date given other sales available in the record.

The Board finds the best evidence of market value to be the appellant's comparables #1, #2, #3 and #5 along with the board of review comparable #6. The Board finds these comparables sold

more proximate in time to the assessment date at issue and are similar to the subject in location, design, age and some features. The comparables sold for prices ranging from \$464,500 to \$769,900 or from \$151.16 to \$229.27 per square foot of living area, including land. The subject's assessment reflects a market value of \$523,892 or \$181.78 per square foot of living area, including land, which falls within the range by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no 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:

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

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

APPELLANT

Daniel Salerno, 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