



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

APPELLANT: Sante Porcelli
DOCKET NO.: 20-08398.001-R-1
PARCEL NO.: 03-15-218-006

The parties of record before the Property Tax Appeal Board are Sante Porcelli, 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: \$48,650
IMPR.: \$103,120
TOTAL: \$151,770

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 with 3,362 square feet of living area. The dwelling was constructed in 2001. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 601 square foot garage. The property has a 10,000 square foot site and is located in Wood Dale, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within .13 of a mile from the subject. These comparables are described as 2-story dwellings built from 1986 to 2004 and range in size from 2,671 to 4,098 square feet of living area. Each comparable has a basement, central air conditioning, a fireplace and a garage ranging in size from 389 to 747 square feet of building area. The comparables sold from March 2019 to August 2020 for prices ranging from

\$369,000 to \$587,500 or from \$107.36 to \$143.36 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$186,790. The subject's assessment reflects a market value of \$559,251 or \$166.34 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 response to the appellant's evidence, the board of review submitted a comparable report of the appellant's comparable sales that was prepared by the township assessor. The report disclosed each comparable has a brick or brick and frame exterior and a site size that is relatively similar to the subject. In addition, appellant's comparable #4 has finished basement area.

In support of its contention of the correct assessment the board of review submitted information on seven comparable sales with same assessment neighborhood code as the subject. Comparable #4 was a duplicate sale of appellant's comparable #3. The comparables are described as 2-story dwellings of brick and frame exterior construction built from 1963 to 2019 on sites that are relatively similar in size to the subject's site. The dwellings range in size from 2,446 to 3,212 square feet of living area. The comparables have basements, one of which has finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 430 to 747 square feet of building area. These comparables sold from May 2018 to October 2019 for prices ranging from \$390,000 to \$505,000 or from \$129.20 to \$188.01 per square foot of living area, land included. The board of review also provided a location map of both parties' comparable sales in relation to the subject property, property record cards and exterior photographs. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant contended that the board of review comparables #1, #2, #3, #5, #6 and #7 are not comparable due to differences in dwelling size, age and/or sold in 2018 which was remote in time to the January 1, 2020 assessment date. In a rebuttal grid analysis, counsel suggested that the appellant's comparables #1 and #2 are the best comparable sales in the record and contended the subject's assessment should be reduced.

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.

The Board finds the parties submitted 11 comparables sales to support their respective positions, one of which was a common comparable. The Board gives less weight to appellant's comparables #3, #4 and #5 as well as the board of review comparables due to differences in age, and/or dwelling size when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparables #1 and #2 which are most similar to the subject in location, age, and dwelling size. However, both comparables have smaller garages and unfinished basements, suggesting upward adjustments are necessary to make them more equivalent to the subject. These comparables sold in August 2020 and March 2019 for prices of \$375,000 and \$420,000 or for \$107.36 and \$135.44 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$559,251 or \$166.34 per square foot of living area, including land, which is higher than the two best comparables sales in this record both on overall market value and price per square foot. Therefore, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is justified.¹

¹ As a practice, DuPage County rounds assessments to the nearest \$10 increment.

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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