



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

APPELLANT: Irene Di Guglielmo
DOCKET NO.: 20-08402.001-R-1
PARCEL NO.: 03-18-417-006

The parties of record before the Property Tax Appeal Board are Irene Di Guglielmo, 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: \$57,600
IMPR.: \$107,280
TOTAL: \$164,880

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 3,209 square feet of living area.¹ The dwelling was constructed in 1989. Features of the home include a basement, central air conditioning, a fireplace and a 528 square foot garage. The property has a 7,410 square foot site and is located in Addison, 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 with the same assessment neighborhood code as the subject and located within .15 of a mile from the subject property. The comparables are improved with two-story dwellings ranging in size from 2,840 to 3,240 square feet of living area. The dwellings were built in 1988 or 1989. Each comparable has a basement,

¹ The Board finds the best description of the subject property was presented by the board of review.

central air conditioning, a fireplace and a garage ranging in size from 473 to 780 square feet of building area. The comparables sold from January 2019 to October 2020 for prices ranging from \$357,000 to \$435,000 or from \$117.32 to \$140.78 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$130,498, which would reflect a market value of \$391,533 or \$122.01 per square foot of living area, including land, when using 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 \$164,880. The subject's assessment reflects a market value of \$493,653 or \$153.83 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.

The board of review submitted an assessment data sheet which lists the appellant's comparables and the township assessor's comparables. The appellant's comparables were described as having sites that range in size from 8,450 to 10,656 square feet of land area. The comparable dwellings have exterior constructions of brick and frame. The board of review reported that the appellant's comparables #3 and #4 each have a finished basement.

In support of its contention of the correct assessment, the board of review, through the township assessor submitted information on five comparable sales, none of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 4,715 to 9,840 square feet of land area. The comparables are improved with two-story dwellings of brick or brick and frame exterior construction ranging in size from 2,612 to 3,334 square feet of living area. The dwellings were built from 1979 to 1989. The comparables each have a basement, one of which has finished area. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 440 to 682 square feet of building area. The comparables sold from May to November 2019 for prices ranging from \$373,000 to \$540,000 or from \$133.69 to \$161.97 per square foot of living area, including land. The board of review also submitted property record cards for the subject and both parties' comparables, along with a location map depicting the locations of all the comparables presented by the parties in relation to the subject property. According to the location map, all the comparables presented by the parties are located in close proximity to the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant contended that board of review comparables #1, #2 and #5 are not comparable due to their dwellings being 13%, 12% and 18% smaller in size, respectively, when compared to the subject. The appellant agreed that board of review comparables #3 and #4 are acceptable comparable sales. In a rebuttal grid analysis, counsel suggested that the appellant's comparables #1, #2, #3 and #4, along with board of review comparables #3 and #4 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains ten suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #3 and #4, as well as board of review comparable #1 as each dwelling has a finished basement, unlike the subject. The Board has also given less weight to board of review comparable #5 due to its smaller dwelling size, when compared to the subject dwelling.

The Board finds the best evidence of market value to be the appellant's comparables #1, #2 and #5, along with board of review comparables #2, #3 and #4, which are similar to the subject in location, dwelling size, design, age and some features. The comparables sold from January 2019 to September 2020 for prices ranging from \$357,000 to \$540,000 or from \$117.32 to \$161.97 per square foot of living area, including land. Of these six best comparable sales, most weight was given to board of review comparables #3 and #4 with dwelling sizes of 3,306 and 3,334 square feet of living area, which are most similar to the subject's dwelling size of 3,209 square feet of living area and these two properties sold for \$475,000 and \$540,000 or for \$143.68 and \$161.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$493,653 or \$153.83 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record and is also well supported by the two best comparables that are most similar to the subject in dwelling size. 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:

April 18, 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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