



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

APPELLANT: Percy Perez  
DOCKET NO.: 20-08410.001-R-1  
PARCEL NO.: 03-18-404-024

The parties of record before the Property Tax Appeal Board are Percy Perez, 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:** \$53,580  
**IMPR.:** \$70,720  
**TOTAL:** \$124,300

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 2,977 square feet of living area. The dwelling was constructed in 1989. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 462 square foot garage. The property has an approximately 8,450 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 located within 0.13 of a mile from the subject and in the same assessment neighborhood as the subject property. The comparables have sites that range in size from 8,450 to 10,656<sup>1</sup> square feet of land area and are improved with two-story dwellings of brick and frame exterior construction that range in size from 2,840 to 3,240

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<sup>1</sup> Some property details for the appellant's comparables have been amended or corrected with information submitted by the board of review.

square feet of living area. The dwellings were built in 1988 or 1989. Each comparable has a basement, with two having finished area. Each dwelling has central air conditioning, one fireplace and a garage ranging in size from 473 to 780 square feet of building area. The properties 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, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$121,064 which reflects a market value of \$363,228 or \$122.01 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 \$157,450. The subject's assessment reflects a market value of \$471,407 or \$158.35 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 five comparable sales all of which are located in different assessment neighborhood codes than the subject property. The comparables have sites that range in size from 4,715 to 9,840 square feet of land area and are improved with two-story dwellings of brick or brick and frame exterior construction that range in size from 2,612 to 3,334 square feet of living area. The homes were built from 1979 to 1989. Each comparable has a basement, with one having finished area. The dwellings also have central air conditioning, one fireplace and a garage ranging in size from 440 to 682 square feet of building area. The properties 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, land included.

The board of review also submitted a map depicting the proximity of the subject to both parties' comparables wherein the appellant's comparables are closer in proximity to the subject than each of the board of review comparables. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's counsel indicated board of review comparables #1 and #2 are acceptable comparable properties while board of review comparables #3, #4 and #5 were not comparable due to differences in dwelling size when compared to the subject property. Counsel submitted a grid with both parties' comparables along with a grid containing suggested "best comparable sales for further clarity." Counsel also expressed dissatisfaction with the Property Tax Appeal Board's decision-making process.

### **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 parties submitted ten comparable sales for the Board's consideration. The Board gives less weight to appellant comparables #1, #2 and #4 along with board of review comparables #2, #3, #4 and #5 which are dissimilar to the subject age, dwelling size and/or lack finished basement area in contrast to the subject.

The Board finds the best evidence of market value to be appellant comparables #3 and #5 together with board of review comparable #1 which are more similar to the subject in location, age, design, dwelling size, basement finish area and other features. These comparables sold from January 2019 to August 2020 for prices ranging from \$372,500 to \$394,000 or from \$121.60 to \$133.69 per square foot of living area, including land. The subject's assessment reflects a market value of \$471,407 or \$158.35 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified and a 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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