



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

APPELLANT: Jennie & Julia Papilli
DOCKET NO.: 20-08412.001-R-1
PARCEL NO.: 03-35-318-012

The parties of record before the Property Tax Appeal Board are Jennie & Julia Papilli, 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 **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: \$57,150
IMPR.: \$41,110
TOTAL: \$98,260

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 ranch-style dwelling of brick exterior construction with 1,005 square feet of living area.¹ The dwelling was built in 1937. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a garage with 360 square feet of building area. The property has an approximately 8,350 square foot site and is located in Elmhurst, Addison Township, DuPage County.

¹ Details not reported by the appellants were drawn from the evidence presented the board of review, including the subject's property record card. Furthermore, the parties' both disagree as to the subject's dwelling size. The appellants reported the subject to have 878 square feet of living area, but the property record card presented by the board of review and supported by photographic evidence, disclosed that an enclosed porch was "now living area" with an additional 127 square feet of living area added. This evidence was not refuted by the appellants in written rebuttal.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales with the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 6,000 to 11,690 square feet of land area.² These comparables are improved with ranch-style dwellings of frame or brick exterior construction ranging in size from 832 to 1,025 square feet of living area. The homes were built from 1922 to 1955. Each comparable has a basement with three reported to have finished area and a garage that ranges in size from 236 to 660 square feet of building area. Two comparables each have central air conditioning. The properties sold from May 2019 to September 2020 for prices ranging from \$165,000 to \$310,000 or from \$198.08 to \$323.59 per square foot of living area, land included. Based on this evidence, the appellants requested a reduced assessment of \$81,601, for an estimated market value of \$244,827 or \$243.61 per square foot of living area, land included, when applying the statutory level of assessment of 33.33% and based on 1,005 square feet of living area.

The board of review submitted a memorandum noting the range of selling prices for the appellants' and board of review comparables, from the local assessor. The board of review evidence also includes a grid analysis, property record cards with the property characteristics for the appellants' comparables, some of which were not disclosed by the appellants, and a location map depicting the locations of the parties' comparables in relation to the subject. The board of review also submitted a copy of the MyDec PTAX-203 for the appellants' comparable #3 which disclosed the seller was the US Department of Housing & Urban Development.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$98,260. The subject's assessment reflects a market value of \$294,192 or \$292.73 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 and based on 1,005 square feet of living area.

In support of its contention of the correct assessment the board of review submitted information, including a grid analysis and property record cards, on six comparable sales with the same assessment neighborhood code as the subject property. Board of review comparables #1 and #2 are the same properties as the appellants' comparables #2 and #4, respectively. The properties have sites that range in size from 7,100 to 12,000 square feet of land area. The comparables are improved with ranch-style dwellings of frame or brick exterior construction ranging in size from 832 to 1,113 square feet of living area. The homes were built from 1925 to 1954. Two comparables each have a basement with finished area. Four comparables each have central air conditioning with one of these also having one fireplace. Each comparable has a garage that ranges in size from 236 to 660 square feet of building area. The properties sold from May 2018 to September 2019 for prices ranging from \$237,000 to \$330,000 or from \$246.18 to \$323.59 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants noted that board of review comparables sales #1 and #2 were duplicate sales of the appellants' comparables #1 and #2 and contended that the

² Details not reported by the appellants were drawn from the evidence submitted by the board of review, including the property record cards for the appellants' comparables.

board of review comparables #3 through #6 were not comparable due to their larger dwelling size and lack of basements. In a rebuttal grid analysis, counsel suggested that the appellants' comparable sales #1, #2, and #4 are the best comparable sales in the record and contended the subject's assessment should be reduced.

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

The parties submitted a total of nine comparable sales, including two sales common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellants' comparables as well as board of review comparables #1 and #2, which includes both of the parties' common comparables, due to differences in dwelling size and basement finish when compared to the subject. The Board also gives less weight to board of review comparable #3 which presents a 2018 sale date occurring less proximate in time to the subject's January 1, 2020 assessment date than other comparable sales in this record.

The Board finds the best evidence of market value to be board of review comparables #4, #5, and #6 which sold proximate in time to the subject's January 1, 2020 assessment date and are similar to the subject in location, design, dwelling size, and some features, but are newer homes than the subject. Each of these comparables is reported to lack a basement foundation, which is a feature of the subject, suggesting upward adjustments for this difference would be required to make them more equivalent to the subject. Nevertheless, these three properties sold from March to July 2019 for prices ranging from \$274,000 to \$330,000 or from \$246.18 to \$292.00 per square foot of living area, land included. The subject's assessment reflects a market value of \$294,192 or \$292.73 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record on an overall market value basis but slightly above the range on a price per square foot basis. Based on this record and after considering the necessary adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its assessment is not 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

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