



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

APPELLANT: Michael Bellino
DOCKET NO.: 20-08491.001-R-1
PARCEL NO.: 03-18-404-044

The parties of record before the Property Tax Appeal Board are Michael Bellino, 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.: \$84,300
TOTAL: \$137,880

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 exterior construction with 2,847 square feet of living area. The dwelling was constructed in 1992. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 399 square foot garage. The property has an approximately 9,600 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 0.15 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, 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 \$115,777 which reflects a market value of \$347,366 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 \$153,260. The subject's assessment reflects a market value of \$458,862 or \$161.17 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 a Comparable Report containing supplemental property details for the appellant's comparables which disclosed the properties have site sizes ranging from 8,450 to 10,656 square feet of land area, that two comparables each have finished basement area and the dwellings have brick and frame exterior construction.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 8,450 to 11,050 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 2,550 to 3,276 square feet of living area. The homes were built in 1988 or 1989. Each comparable has a basement, with one having finished area. The dwellings each have central air conditioning, one fireplace and a garage ranging in size from 472 to 649 square feet of building area. The properties sold from July 2017 to January 2018 for prices ranging from \$375,000 to \$466,000 or from \$131.83 to \$147.06 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's counsel critiqued the board of review comparables arguing that each of the properties sold in either 2017 or 2018 and are too remote in time to be considered comparable. Counsel submitted two rebuttal grids, one grid with both parties' comparables and one grid containing its suggested "best comparable sales for further clarity."

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 nine comparable sales for the Board's consideration. The Board gives less weight to each of the board of review's comparables which sold in 2017 and 2018, less proximate to the January 1, 2020 assessment date than other properties in the record.

The Board finds the best evidence of market value to be the appellant's comparables which sold more proximate to the assessment date at issue and are similar to the subject in location, age, design, dwelling size and some features. However, four of these five best comparables lack finished basement area, suggesting upward adjustments are needed to make these properties more equivalent to the subject. These 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. The subject's assessment reflects a market value of \$458,862 or \$161.17 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 comparables for differences from the subject, the Board finds the subject's assessment is not 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:

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

Michael Bellino, 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