



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

APPELLANT: Donna Gil
DOCKET NO.: 21-06801.001-R-1
PARCEL NO.: 03-08-313-005

The parties of record before the Property Tax Appeal Board are Donna Gil, the appellant, by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd. in Chicago; 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: \$48,740
IMPR.: \$64,680
TOTAL: \$113,420

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 2021 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 frame exterior construction with 1,530 square feet of living area. The dwelling was constructed in 1940. Features of the home include a basement with finished area,¹ central air conditioning, a fireplace and a 280 square foot garage. The property has an 11,480 square foot site and is located in Itasca, Addison Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on October 29, 2020 for a price of \$212,500. The appellant completed Section IV – Recent Sale Data of the appeal petition disclosing the sale was not between related parties, the property sold through a realtor and was

¹ Additional details regarding the subject not reported by the appellant are found in the subject's property record card presented by the board of review which was not refuted by the appellant in written rebuttal.

advertised with the Multiple Listing Service for 111 days, the sale was not due to foreclosure, and the sale was by contract for deed dated September 3, 2020. In support of the sale, the appellant submitted a copy of a settlement statement, disclosing the seller was Francesco DiStefano, a portion of the purchase price was paid by a gift to the appellant, and no realtor's commissions were paid, and a listing sheet indicating the subject sold for a price of \$208,000 on September 11, 2020.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$113,420. The subject's assessment reflects a market value of \$339,276 or \$221.75 per square foot of living area, land included, when using the 2021 three year average median level of assessment for DuPage County of 33.43% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales² located within the same assessment neighborhood code as the subject. The parcels range in size from 7,150 to 16,046 square feet of land area and are improved with 2-story homes of frame or frame and brick exterior construction ranging in size from 1,548 to 2,518 square feet of living area. The dwellings were built from 1880 to 1958. Each home has a basement, two of which have finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 360 to 576 square feet of building area. The comparables sold from January 2018 to July 2020 for prices ranging from \$328,000 to \$410,500 or from \$158.46 to \$211.89 per square foot of living area, including land.

The board of review also submitted copies of Real Estate Transfer Declaration for a September 2020 sale of the subject by Anna Loesch to Francesco DiStefano for a price of \$208,000 and for an October 2020 sale of the subject by Francesco DiStefano to the appellant for a price of \$212,500. The board of review asserted the second sale of the property in October 2020 was not an arm's length sale. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 evidence of two 2020 sales of the subject property and four comparable sales for the Board's consideration.

² The board of review submitted seven comparables, but only presented sales data for four comparables.

The Board finds the best evidence of market value in the record to be the board of review's comparables, which have varying degrees of similarity to the subject in dwelling size, age, location, site size, and features. These comparables sold for prices ranging from \$328,000 to \$410,500 or from \$158.46 to \$211.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$339,276 or \$221.75 per square foot of living area, including land, which is within the range established by the best comparable sales in terms of total market value and above the range on a price per square foot basis, but appears to be well supported after considering appropriate adjustments to the best comparables for differences from the subject.

The Board gave little weight to the subject's October 2020 sale due to the fact the sale did not have the elements of an arm's length transaction as it was not advertised or exposed on the open market. The appellant disclosed in the appeal petition that the property sold through a realtor and was listed for 111 days, but the settlement statement does not include any payments of realtor's commissions and the listing sheet that presents information that corresponds to the appeal petition is for a September 2020 sale of the subject for a different sale price. The appellant also disclosed the subject was purchased by contract for deed. The board of review submitted Real Estate Transfer Declarations for both sales, depicting the appellant was the buyer in the second transaction and received a gift for a portion of the purchase price. Given the October 2020 sale occurred approximately 30 days after the September 2020 sale, with no evidence in the record that the subject was advertised for sale again during this 30-day period, the Board finds the relationship between the two sales and the parties to both transactions is unclear, and thus, the Board also gave less weight to the subject's September 2020 sale.

Based on this record, the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment is not justified.

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: January 16, 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

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