



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

APPELLANT: Emanuel Piazza  
DOCKET NO.: 21-06916.001-R-1  
PARCEL NO.: 03-20-119-009

The parties of record before the Property Tax Appeal Board are Emanuel Piazza, the appellant; 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:** \$41,490  
**IMPR.:** \$81,840  
**TOTAL:** \$123,330

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 two-story dwelling of brick and frame exterior construction with 2,677 square feet of living area. The dwelling was constructed in 1980. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 576 square foot garage. The property has an approximately 7,935 square foot site<sup>1</sup> and is located in Addison, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal.<sup>2</sup> In support of this argument the appellant submitted information on seven comparable sales presented in two grids<sup>3</sup> which are located in the same assessment neighborhood code as the subject property. The comparables

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<sup>1</sup> The subject site size of 7,935 is based on information in its property record card, submitted by the board of review.

<sup>2</sup> The appellant checked both recent sale and comparable sales as the bases of the appeal, however, evidence in the record supports overvaluation based on comparable sales as the basis of the appeal.

<sup>3</sup> To assist the reader, three of the appellant's comparables have been renumbered #5 thru #7.

have sites that range in size from 5,080 to 15,340 square feet of land area and are improved with two-story dwellings of brick, frame or brick and frame exterior construction that range in size from 2,419 to 3,699 square feet of living area. The dwellings were built from 1979 to 1984. Each comparable has a basement with the appellant reporting six as having finished basement area. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 420 to 888 square feet of building area. The properties sold from October 2018 to February 2022 for prices ranging from \$375,000 to \$480,000 or from \$128.12 to \$155.02 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$123,333 which reflects a market value of \$370,036 or \$138.23 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 \$136,000. The subject's assessment reflects a market value of \$406,820 or \$151.97 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 six comparable sales located in the same assessment neighborhood code as the subject property. Board of review comparables #4 and #5 are the same properties as the appellant's comparables #5 and #7, respectively. The comparables have sites that range in size from 5,080 to 15,624 square feet of land area and are improved with two-story dwellings of brick and frame exterior construction that range in size from 2,194 to 2,612 square feet of living area. The homes were built from 1978 to 1986. 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 420 to 473 square feet of building area. The properties sold from April 2018 to December 2020 for prices ranging from \$352,000 to \$415,500 or from \$144.23 to \$173.15 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 record contains eleven comparable sales for the Board's consideration, as two properties were common to both parties. The Board gives less weight to the appellant's comparables #1, #2 and #4 thru #7 along with board of review comparables #3 thru #6, including the two common properties, which differ from the subject in dwelling size and/or sold in 2018 or 2019, less proximate in time to the January 1, 2021 assessment date at issue.

The Board finds the best evidence of market value to be appellant comparable #3 and board of review comparables #1 and #2 which sold proximate to the lien date and are more similar to the subject in location, age, design, dwelling size and other features. Although, two of these best comparables have finished basement area, while the subject has an unfinished basement, suggesting a downward adjustment is needed to make these properties more equivalent to the subject. These comparables sold from September 2020 to April 2021 for prices ranging from \$379,000 to \$385,000 or from \$142.53 to \$173.15 per square foot of living area, including land. Appellant comparable #3 is considered to be most similar to the subject and sold for \$379,000 or \$142.53 per square foot of living area, land included. This most similar property features a finished basement and larger garage when compared to the subject. The subject's assessment reflects a market value of \$406,820 or \$151.97 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record on an overall market value basis and within the range on a per square foot basis. However, after considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is excessive and a reduction in the subject's assessment, commensurate with the request 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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