



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

APPELLANT: John DiPasquale  
DOCKET NO.: 21-06990.001-R-1  
PARCEL NO.: 01-10-105-023

The parties of record before the Property Tax Appeal Board are John DiPasquale, the appellant, by attorney Brianna L. Golan, of Golan Christie Taglia LLP 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:** \$23,470  
**IMPR.:** \$56,490  
**TOTAL:** \$79,960

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 split-level dwelling of aluminum siding exterior construction with 1,075 square feet of above grade living area. The dwelling was constructed in 1976 and is approximately 45 years old. Features of the home include a 600 square foot finished lower-level, central air conditioning and a 400 square foot 2-car garage. The property has an approximately 10,900 square foot site and is located in Bartlett, Wayne Township, DuPage County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within 0.50 of a mile and in the same neighborhood code as the subject. The comparables are improved with split-level dwellings of frame or aluminum siding exterior construction ranging in size from 1,150 to 1,960 square feet of above grade living area. The dwellings range in age from 45 to 50 years old. The appellant reported the comparables lack

a basement or lower-level.<sup>1</sup> Each comparable has central air conditioning and a garage ranging in size from 440 to 1,219 square feet of building area. Two comparables each have a fireplace. The comparables have improvement assessments ranging from \$49,310 to \$78,870 or from \$38.48 to \$49.47 per square foot of above grade living area. Based on this evidence, the appellant requested the improvement assessment be reduced to \$45,419 or \$42.25 per square foot of above grade living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$79,960. The subject has an improvement assessment of \$56,490 or \$52.55 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on seven equity comparables located within 0.83 of a mile and in the same assessment neighborhood code as the subject property. The comparables are improved with split-level dwellings of frame, aluminum or vinyl siding exterior construction each with 1,075 square feet of above grade living area. The homes were built from 1976 to 1979. Each comparable has a 600 square foot lower-level, six of which have finished area. Each dwelling has central air conditioning and a 440 square foot garage. The comparables have improvement assessments that range from \$56,490 to \$59,120 or from \$52.55 to \$55.00 per square foot of living area.

The board of review, through the township assessor, contended the subject property sold in February 2021 for a price of \$263,000 and is no longer owned by the appellant of record. In support of this contention the board of review submitted a copy of the PTAX-203 Real Estate Transfer Declaration associated with this sale of the subject. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments, for the assessment year in question, of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eleven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables along with board of review comparable #3 which differ from the subject in dwelling size and/or have an unfinished lower-level in contrast to the subject's finished lower-level amenity.

The Board finds the best evidence of assessment equity to be board of review comparables #1 through #5 and #7 which are identical or nearly identical to the subject in age, dwelling size and

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<sup>1</sup> The township assessor through the board of review provided a grid analysis and property record cards which disclosed that each of the appellant's comparables have a lower-level, three of which have finished area.

other features. These comparables have improvement assessments that range from \$56,490 to \$59,120 or from \$52.55 to \$55.00 per square foot of living area. The subject's improvement assessment of \$56,490 or \$52.55 per square foot of living area falls within the range established by the best comparables in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

As a final point, the board of review submitted evidence the subject property sold in February 2021 for a price of \$263,000. The subject's market value based on total assessment is \$239,880 when applying the statutory level of assessment of 33.33% which is below the subject's sale price and undermines the appellant's inequity argument.

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

AGENCY

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