



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

APPELLANT: Sandra Bonino
DOCKET NO.: 21-07007.001-R-1
PARCEL NO.: 09-10-210-017

The parties of record before the Property Tax Appeal Board are Sandra Bonino, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC 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: \$69,480
IMPR.: \$395,940
TOTAL: \$465,420

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 is improved with a three-story dwelling of frame construction containing 3,916 square feet of living area. The dwelling was built in 2003. Features of the home include a basement that is partially finished¹, central air conditioning, two fireplaces, four full bathrooms, two half-bathrooms, and an attached garage with 506 square feet of building area. The property has a 9,000 square foot site located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with three-story dwellings

¹ The evidence provided by the board of review describes the subject's basement as being 75% finished.

of frame construction that ranged in size from 2,913 to 4,379 square feet of living area.² The homes were built from 2002 to 2008. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and an attached garage ranging in size from 438 to 696 square feet of building area. The comparables have 3, 5 or 6 full bathrooms and 1 half-bathroom. These properties have sites ranging in size from 7,500 to 15,180 square feet of land area. Each comparable has the same assessment neighborhood code as the subject property. The sales occurred in April and August 2020 for prices ranging from \$875,000 to \$1,435,000 or from \$300.38 to \$330.81 per square foot of living area, land included. The appellant requested the subject's total assessment be reduced to \$417,228.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$465,420. The subject's assessment reflects a market value of \$1,392,223 or \$355.52 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 five comparable sales improved with two-story or three-story dwellings of brick or frame construction that range in size from 3,540 to 3,894 square feet of living area. The homes were built from 2005 to 2009. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces, four or five full bathrooms, one half-bathroom, and a garage ranging in size from 518 to 1,034 square feet of building area. These properties have sites ranging in size from 9,102 to 13,500 square feet of land area and have the same assessment neighborhood code as the subject property. The sales occurred from August 2019 to April 2021 for price ranging from \$1,325,000 to \$1,425,000 or from \$356.96 to \$381.36 per square foot of living area, including land.

The board of review submitted copies of the property record cards associated with the comparables submitted by the parties and a map depicting the location of the comparables in relation to the subject property.

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 parties submitted information on eight comparable sales to support their respective positions. The Board gives less weight to appellant's comparables #1 and #3 as these properties are improved with homes that differ from the subject dwelling is size. The Board gives less weight to board of review comparable sale #2 as this property sold in August 2019, not as

² Descriptive information about the appellant's comparables was also obtained from copies of their property record cards submitted by the board of review and the board of review grid analysis of the appellant's comparables.

proximate in time to the assessment date as the remaining comparables. The Board finds the best evidence of market value to be appellant's comparable sale #2 and board of review comparable sales #1, #3, #4 and #5 as these properties are most similar to the subject in dwelling size and sold most proximate in time to the assessment date. These four comparables sold for prices ranging from \$1,325,000 to \$1,425,000 or from \$330.81 to \$372.09 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,392,223 or \$355.52 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct 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:

December 19, 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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