



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

APPELLANT: Greg & Nancy Guidolin  
DOCKET NO.: 21-07208.001-R-1  
PARCEL NO.: 02-21-102-010

The parties of record before the Property Tax Appeal Board are Greg & Nancy Guidolin, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the DuPage County Board of Review.<sup>1</sup>

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:** \$33,860  
**IMPR.:** \$107,995  
**TOTAL:** \$141,855

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 mixed exterior construction with 1,903 square feet of living area. The dwelling was constructed in 1973.<sup>2</sup> Features of the home include a basement, a lower level with finished area, central air conditioning, a fireplace, a 576 square foot inground swimming pool and a 2-car built-in garage. The property is located in Bloomingdale, Bloomingdale Township, DuPage County.

The appellants contend assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellants submitted information on 16 equity comparables located in the same assessment neighborhood as the subject and within .78 of

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<sup>1</sup> The parties agreed to waive the scheduled hearing on this case and have the Property Tax Appeal Board issue a decision based on the evidence in the record.

<sup>2</sup> The subject's property record card submitted by the board of review disclosed a 714 square foot addition in 2001.

a mile from the subject property. The comparables are improved with split-level dwellings of mixed exterior construction ranging in size from 1,730 to 2,085 square feet of living area. The homes were built from 1965 to 1979. Each comparable is reported to have a basement with finished area and central air conditioning. Fifteen comparables are reported to each have a 2-car garage. Fifteen comparables each have one or two fireplaces. The comparables have improvement assessments that range from \$65,240 to \$111,840 or from \$31.98 to \$54.61 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$147,930. The subject has an improvement assessment of \$114,070 or \$59.94 per square foot of living area.

The board of review's evidence disclosed appellants' comparable #1 has a partial assessment and appellants' comparables #1 through #8 each have a lower level with finished area and each comparable has a basement except for comparable #2.

In support of its contention of the correct assessment, the board of review submitted information prepared by the township assessor on five equity comparables located within the same subdivision as the subject. The assessor's comparables are improved with split-level dwellings of mixed exterior construction ranging in size from 1,581 to 1,776 square feet of living area. The homes were built from 1970 to 1987. Each comparable has a basement, a lower level with finished area, central air conditioning, a fireplace, and a 2-car to 3-car garage. Comparables #3 and #5 each have an inground swimming pool. The comparables have improvement assessments that range from \$92,640 to \$99,790 or from \$55.12 to \$61.22 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants' counsel noted the county comparables are not comparable due to differences in dwelling size, and/or age. In a rebuttal grid analysis, counsel reiterated that the best comparables in the record support a reduction in the subject's assessment.

### **Conclusion of Law**

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted 21 equity comparables for the Board's consideration. The Board gives less weight to appellants' comparable #1 which has a partial assessment resulting in a significantly lower improvement assessment than the other comparables in the record. The Board gives less weight to appellants' comparable #2 which lacks a basement when compared to the subject. The

Board gives less weight to board of review comparables #2, #4 and #5 due to differences in year built and/or dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the remaining fifteen comparables in the record that are relatively similar to the subject in location, age, year built, dwelling size and some features. However, fourteen comparables lack an inground swimming pool which is a feature of the subject. These comparables have improvement assessments that range from \$81,820 to \$111,840 or from \$47.29 to \$57.18 per square foot of living area. The subject's improvement assessment of \$114,070 or \$59.94 per square foot of living area falls above the range established by the best comparables in this record. Furthermore, of the best comparables, the Board finds only board of review comparable #3 has an inground swimming pool like the subject. This comparable has an improvement assessment of \$99,610 or \$57.18 per square foot of living area. Therefore, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is excessive. Based on this evidence, the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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:

September 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

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