



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

APPELLANT: Daniel & Barbara Bovino
DOCKET NO.: 21-07283.001-R-1
PARCEL NO.: 06-29-405-014

The parties of record before the Property Tax Appeal Board are Daniel & Barbara Bovino, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the DuPage County Board of Review.¹

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: \$43,640
IMPR.: \$122,390
TOTAL: \$166,030

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 2-story dwelling of frame and masonry exterior construction with 2,430 square feet of living area. The dwelling was constructed in 1973. Features of the home include a basement, one fireplace, and a 462 square foot 2-car garage. The property has a 12,736 square foot site and is located in Oak Brook, York Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales located within .31 of a mile from the subject. These comparables are described as 2-story dwellings built from 1969 to 1974 and range in size from 2,414 to 2,832 square feet of living area. The comparables each have a basement, one fireplace and a 2-car garage. The comparables sold from August 2020 to October

¹ The parties agreed to waive the scheduled hearing on this case and have the Board issue a decision based on the evidence in the record.

2021 for prices ranging from \$495,000 to \$555,000 or from \$192.99 to \$205.05 per square foot of living area, land included. Based on this evidence, the appellants requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$183,160. The subject's assessment reflects a market value of \$547,891 or \$225.47 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 response to the appeal, the board of review submitted information through the township assessor on the appellants' comparables disclosing they have site sizes ranging from 12,015 to 13,261 square feet which were not disclosed by the appellants.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four comparable sales located within .22 of a mile from the subject. The comparables are described as 2-story dwellings of frame and masonry exterior construction built from 1971 to 1975 on sites ranging in size from 12,015 to 13,696 square feet of land area. The dwellings range in size from 2,322 to 2,679 square feet of living area. Each comparable has a basement, one or two fireplaces, and a 484 or 528 square foot 2-car garage. The board of review's evidence also disclosed that in 2019 comparable #4's kitchen and bath were remodeled. These comparables sold from January 2019 to March 2021 for prices ranging from \$495,000 to \$710,000 or from \$205.39 to \$298.02 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant contended that board of review comparables #1, #2 and #3 are not comparable due to their remote 2019 sale dates. Counsel also asserted comparable #4 is an outlier because it is the only comparable sale with a higher price per square foot than the subject. In a rebuttal grid analysis, counsel suggested that appellant's comparables #1, #2 and #3 are the best comparable sales in the record and contended the subject's assessment should be reduced.

Conclusion of Law

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

The Board finds the parties submitted nine comparables sales to support their respective positions. The Board gives less weight to appellants' comparable sales #4 and #5 which are less similar in dwelling size when compared to the subject and the remaining comparables in the record. The Board gives less weight to board of review comparables #1, #2 and #3 due to their 2019 sale dates being less proximate in time to the January 1, 2021 assessment than the other

sales in the record. The Board also gives less weight to board of review comparable #4 which appears to be an outlier as it sold considerably higher on a price per square foot basis than the other sales in the record. Furthermore, the record indicates this property was recently remodeled in 2019 unlike the subject.

The Board finds the best evidence of market value to be appellants' comparables #1, #2 and #3 which sold proximate in time to the assessment date at issue. These comparables are also more similar to the subject in location, age, dwelling size and some features. These comparables sold from September 2020 to June 2021 for prices ranging from \$495,000 to \$550,000 or from \$201.76 to \$205.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$547,891 or \$225.47 per square foot of living area, including land, which falls within the range established by the best comparables sales on overall market value but above the range on price per square foot. Therefore, after considering adjustments to the best comparables sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive 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:

July 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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