



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

APPELLANT: Donna Gil  
DOCKET NO.: 22-03364.001-R-1  
PARCEL NO.: 03-08-313-005

The parties of record before the Property Tax Appeal Board are Donna Gil, the appellant, by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd. 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:** \$50,890  
**IMPR.:** \$67,530  
**TOTAL:** \$118,420

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 2022 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 exterior construction with 1,530 square feet of living area. The dwelling was constructed in 1940. Features of the home include a basement, central air conditioning, a fireplace, and a 1-car garage. The property has an 11,480 square foot site and is located in Itasca, Addison Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on October 29, 2020 for a price of \$212,500. The appellant completed Section IV – Recent Sale Data of the appeal petition disclosing the sale was not between related parties, the property was sold using a realtor and was advertised for sale through the Multiple Listing Service for 111 days, the sale was not due to foreclosure, and the sale was by contract for deed dated September 3, 2020. In support of the sale, the appellant presented a copy of a settlement statement dated October 29, 2020, identifying

Francesco Distefano as the seller and the appellant as the buyer and a purchase price of \$212,500, but which does not include payment of realtors' commissions and shows a gift credit against the purchase price from Francesco Distefano in the amount of \$45,000. The appellant also submitted a listing sheet indicating the sale closed on September 11, 2020 for a price of \$208,000. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price of \$212,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$118,420. The subject's assessment reflects a market value of \$355,402 or \$232.29 per square foot of living area, land included, when using the 2022 three year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue.

With regard to the September 2020 sale of the subject, the board of review submitted a listing sheet disclosing a closing date of September 11, 2020 for a price of \$208,000; a copy of a Real Estate Transfer Declaration for a September 14, 2020 sale, which identifies Francesco Distefano as the buyer and a purchase price of \$208,000 and indicates the property was advertised for sale; and a copy of a Warranty Deed dated September 11, 2020 to Francesco Distefano, as grantee.

With regard to the October 2020 sale of the subject, the board of review submitted a copy of a settlement statement dated October 29, 2020, which indicates a purchase price of \$212,500 and no payment of realtors' commissions; a copy of a Real Estate Transfer Declaration for an October 29, 2020 sale, which identifies Francesco Distefano as the seller, the appellant as the buyer, and a purchase price of \$212,500 and indicates the property was advertised for sale; and a copy of a Warranty Deed dated October 26, 2020, which identifies Francesco Distefano as the grantor and the appellant as the grantee.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales located within 0.8 of a mile from the subject, together with a map depicting the locations of these comparables in relation to the subject. The parcels range in size from 9,380 to 35,000 square feet of land area and are improved with 1-story homes of brick or frame exterior construction ranging in size from 1,303 to 1,794 square feet of living area. The dwellings were built from 1953 to 1962. Each home has a basement, two of which have finished area, and a garage ranging in size from 440 to 820 square feet of building area. Two homes have central air conditioning and four homes have one or two fireplaces. The comparables sold from March 2019 to June 2021 for prices ranging from \$290,660 to \$484,900 or from \$198.81 to \$270.29 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the board of review's comparables differ from the subject in age, condition, quality of construction, design, and/or basement size but have no adjustments for these differences.

### **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 record contains evidence of a September 2020 sale and an October 2020 sale of the subject and six comparable sales presented by the board of review for the Board's consideration. The Board gave little weight to the subject's September and October 2020 sales due to the fact these sales did not occur proximate in time to the assessment date at issue and the October 2020 sale did not have the elements of an arm's length transaction as it appears to have been sold between related parties, as evidenced by contract for deed transaction and large gift as a credit against the purchase price. The Board gave less weight to the board of review's comparables #2, #3, #4 and #6, which sold less proximate in time to the assessment date than the other comparables in this record.

The Board finds the best evidence of market value in the record to be the board of review's comparables #1 and #5, which sold more proximate in time to the assessment date and are similar to the subject in site size and location, but have varying degrees of similarity to the subject in age, design, dwelling size, and other features, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. The two most similar comparables sold for prices of \$350,000 and \$374,000 or \$268.61 and \$220.39 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$355,402 or \$232.29 per square foot of living area, including land, which is bracketed by the best comparable sales in terms of total market value but falls below these comparables on a price per square foot basis. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is reflective of market value 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:

April 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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