



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

APPELLANT: John Zanfardino
DOCKET NO.: 22-03466.001-R-1
PARCEL NO.: 06-11-112-018

The parties of record before the Property Tax Appeal Board are John Zanfardino, the appellant, by attorney Franco A. Coladipietro, of Amari & Locallo in Bloomingdale; 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: \$124,280
IMPR.: \$382,240
TOTAL: \$506,520

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 brick exterior construction with 4,796 square feet of living area. The living was built of 2021. The dwelling features a partially finished basement, central air conditioning, two fireplaces, and a garage with 877 square feet of living area. The property has a 12,653 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellant contends both overvaluation and assessment equity with respect to the subject's improvement as the bases of the appeal. In support of these arguments, the appellant submitted information on six comparables, consisting of both sales and equity data, which are located in the same neighborhood code as the subject property. The properties have sites that range in size from 7,000 to 8,750 square feet of land area. The comparables are improved with 2-story dwellings of frame, brick, or frame and brick exterior construction that range in size from 3,019

to 4,026 square feet of living area. The comparables were built from 2000 to 2020. The comparables each have a basement with five having finished area. Each comparable has central air conditioning, one fireplace, and a garage ranging in size from 418 to 763 square feet of building area. These comparables sold from May 2019 to June 2021 for prices ranging from \$700,000 to \$1,075,000 or from \$196.85 to \$304.02 per square foot of living area, land included. The comparables have improvement assessments that range from \$163,750 to \$284,360 or from \$48.25 to \$73.99 per square foot of living area.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$450,408 reflecting a market value of \$1,351,359 or \$281.77 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%. The request would lower the subject's improvement assessment to \$326,128 or \$68.00 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$506,520. The subject's assessment reflects a market value of \$1,520,168 or \$316.97 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. The subject has an improvement assessment of \$382,240 or \$79.70 per square foot of living area.

In written memorandum, the Township Assessor asserted that the subject received a certificate of occupancy in 2021 and received a prorated assessment that tax year. The assessor critiqued the appellant's comparables for size and/or age. The assessor also opined that the board of review comparables were closer in size and amenities to the subject.

In support of its contention of the correct assessment, the board of review submitted two grid analyses with information on five comparables, consisting of both sales and equity data, located in the same neighborhood code as the subject property. For clarity in the record, the one comparable on the second grid was renumbered to #5. The comparables have sites that range in size from 8,750 to 10,920 square feet of land area. The comparables are improved with 2-story dwellings of various exterior construction ranging in size from 4,085 to 4,836 square feet of living area. The dwellings were built from 2017 to 2022. The comparables each have a basement with four having finished area. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 645 to 797 square feet of building area. The comparables sold from January 2020 to May 2022 for prices ranging from \$1,300,000 to \$1,790,000 or from \$318.24 to \$431.12 per square foot of living area, land included. Four of these comparables have improvement assessments that range from \$361,520 to \$411,700 or from \$85.13 to \$88.50 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 eleven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables as well as board of review comparables #1, #3, and #4 which differ from the subject in age, dwelling size, and/or which have either 2019 or 2020 sale dates occurring less proximate in time to the subject's January 1, 2022 assessment date at issue than other comparables in this record.

The Board finds the best evidence of market value to be the board of review comparables #2 and #5 which sold proximate in time to the subject assessment date and are similar to the subject in location, design, age, dwelling size, and features. These two comparables sold in either January 2022 or May 2022 for prices of \$1,605,000 and \$1,790,000 or of \$331.89 and \$431.12 per square foot of living area, land included respectively. The subject's assessment reflects a market value of \$1,520,168 or \$316.97 per square foot of living area, land included, falls below the two best comparables sales in this record. Based on the record and after considering adjustments to the two best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

The appellant also contends assessment inequity as an alternative 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 suggested equity comparables for the Board's consideration. As an initial matter, the Board gives no weight to board of review comparable #2 which has a reported improvement assessment of "0." The Board also gives less weight to the appellant's comparables as well as board of review comparable #1 due to differences in dwelling size or basement foundation when compared to the subject.

The Board finds the best evidence of assessment equity to be the three remaining board of review comparables which are overall more similar to the subject in location, design, age, dwelling size, and other features. The comparables have improvement assessments that range from \$377,220 to \$411,700 or from \$85.13 to \$88.01 per square foot of living area. The subject's improvement assessment of \$382,240 or \$79.70 per square foot of living area falls within the range established by the best comparables in this record on an overall basis but below the range on a per square foot basis. Based on this record and after considering 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 on this basis.

In conclusion on this record, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

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:

May 21, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

John Zanfardino, by attorney:
Franco A. Coladipietro
Amari & Locallo
236 West Lake Street
Suite 100
Bloomington, IL 60108

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187