



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

APPELLANT: Barbara & David Calderone
DOCKET NO.: 22-03566.001-R-1
PARCEL NO.: 04-36-407-016

The parties of record before the Property Tax Appeal Board are Barbara and David Calderone, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich, 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: \$49,650
IMPR.: \$117,620
TOTAL: \$167,270

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 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 is improved with an owner-occupied two-story dwelling of frame and brick construction containing 2,101 square feet of living area. The dwelling was built in 2015. Features of the home include a walk-out basement with finished area, central air conditioning, 2½ bathrooms, and an attached garage with 441 square feet of building area.¹ The property has a 4,590 square foot site in Warrenville, Winfield Township, DuPage County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on six equity comparables improved with two-story dwellings of frame and brick construction each with 2,101 square feet of living area. The homes were built in 2015 or 2017. Each comparable has a

¹ Descriptive information for the subject property was obtained from the copy of the subject's property record card submitted by the board of review.

basement and a garage with 441 square feet of building area. The appellants reported each comparable has one bathroom and it was unknown if the comparables have finished basement area. The comparables are in the same neighborhood as the subject and within approximately .01 of a mile from the subject. These properties have improvement assessments that range from \$105,720 to \$110,840 or from \$50.32 to \$52.76 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$108,650.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$167,270. The subject property has an improvement assessment of \$117,620 or \$55.98 per square foot of living area. The board of review further indicated that 2019 was the first year of the general assessment cycle for the subject property and that a township equalization factor of 1.0432 was applied in 2022.

In support of its contention of the correct assessment the board of review submitted information on eight equity comparables improved with two-story dwellings of frame and brick construction that range in size from 2,212 to 2,350 square feet of living area. The homes were built from 2015 to 2017. Each comparable has a walk-out basement with finished area, central air conditioning, 2½ or 3½ bathrooms, and a garage with either 400 or 440 square feet of building area. Seven of the comparables have one fireplace. The comparables are in the same neighborhood as the subject and within approximately .12 of a mile from the subject. These properties have improvement assessments ranging from \$116,080 to \$132,760 or from \$52.45 to \$56.49 per square foot of living area.

In rebuttal the board of review indicated that appellants' comparables #1 through #4 did not have walk-out basements and comparables #1, #2, #4, #5 and #6 had unfinished basements.

In rebuttal the appellants' counsel contends board of review comparables #1 through #6 are acceptable comparables while comparables #7 and #8 are not acceptable as comparables due to differences from the subject dwelling in size.

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 a reduction in the subject's assessment is not justified.

The Board finds section 1910.90(i) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code 1910.90(i)) provides:

The Property Tax Appeal Board may take official notice of decisions it has rendered, matters within its specialized knowledge and expertise, and all matters of which the Circuit Courts of this State may take judicial notice.

Pursuant to section 1910.90(i) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code 1910.90(i)) the Board takes notice that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2020 tax year under Docket No. 20-08146.001-R-1 in which the Board issued a decision reducing the subject's assessment to \$161,700 based on an agreement of the parties. The Board takes further notice that its records disclosed that for tax year 2021, Winfield Township had an equalization factor of 1.0313.

The Board further finds that section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, (emphasis added) unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that for tax year 2020, it issued a decision in Docket No. 20-08146.001-R-1 reducing the subject's assessment to \$161,700. The record further disclosed that the subject property is an owner-occupied dwelling. The Board further finds that 2020, 2021 and 2022 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the 2020 tax year establishing a different fair cash value on which the Board's decision for the 2020 tax year was based or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. The Board further finds that Winfield Township had an equalization factor in tax year 2021 of 1.0313 and a township equalization factor in tax year 2022 of 1.0432. Applying the provisions of section 16-185 of the Property Tax Code and adjusting the subject's 2020 total assessment as determined by the Property Tax Appeal Board by the 2021 and 2022 township equalization factors would result in a total assessment of \$173,970, which is greater than the 2022 total assessment of the subject property.

In conclusion, after considering the requirements of section 16-185 of the Property Tax Code, the Board finds that a reduction in the subject's assessment is not appropriate and finds it is not necessary to further discuss the equity comparables submitted by either party.

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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