



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

APPELLANT: Joe Johnson
DOCKET NO.: 22-03584.001-R-1
PARCEL NO.: 05-25-107-026

The parties of record before the Property Tax Appeal Board are Joe Johnson, the appellant, by attorney Jacqueline Gianneschi, of Rock Fusco & Connelly, LLC 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: \$43,550
IMPR.: \$309,460
TOTAL: \$353,010

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 masonry exterior construction with 4,882 square feet of living area.¹ The dwelling was constructed in 2006 and is approximately 16 years old. Features of the home include a full finished basement, central air conditioning, a fireplace, a garage containing 1,012 square feet of building area, and a 697-square foot inground swimming pool.² The property has a 43,713 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

¹ The parties disagree as to the size of the subject dwelling with the appellant's appraiser's report depicting 5,255 square feet of living area, the appellant's grid depicting 4,447 square feet of living area, and the board of review asserting 4,882 square feet of living area. The Board finds the best evidence of the size of living area is the subject's property record card submitted by the board of review which includes a more legible schematic drawing with clear measurements as is further discussed in this decision.

² Some features of the subject property not disclosed by the appellant were drawn from the subject's property record card and not disputed by the appellant via a rebuttal filing.

The appellant appeared before the Property Tax Appeal Board by his attorney, Jacqueline Gianneschi, of the Law Office of Rock Fusco & Connelly, LLC claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of the subject property and a grid analysis of four comparable sales. The appellant did not challenge the subject's land assessment.

The appraisal submitted by the appellant estimated the subject property had a market value of \$780,000 as of January 1, 2019 based on three comparable sales that occurred from October 2017 to February 2018. The appraisal report was prepared for "Ad Valorem tax assessment" purpose, and the appraiser was not present at the hearing.

In further support of the overvaluation argument, the appellant submitted eight suggested comparable sales, six of which are located within the same subdivision as the subject property. The comparables consist of 2-story single-family dwellings of frame or frame and masonry exterior construction ranging in size from 2,652 to 4,389 square feet of living area and are situated on sites that contain from 11,250 to 58,819 square feet of land area. The comparable dwellings range in age from 15 to 59 years old. Five comparables each have a full finished basement; each comparable has central air conditioning; and six comparables each have a garage ranging in size from 480 to 745 square feet of building area. The comparables sold from November 2019 to August 2021 for prices ranging from \$370,000 to \$780,000 or from \$139.52 to \$209.88 per square foot of living area, including land.

Attorney Gianneschi clarified that the appraisal report was not submitted for the purpose of establishing market value, but rather as evidence of the square footage of subject's living area based on the appraiser's personal inspection of the subject property, as it includes an appraiser's sketch with measurements. Attorney Gianneschi was unable to state whether the appraiser took interior or exterior measurements of the subject and the appraiser was not available to testify as to his measurements and methodology in determining the size of the subject's living area. Based on the diagram created by the appraiser, attorney Gianneschi calculated the subject to have a total of 4,447 square feet of living area which differs from the appraiser's calculation of 5,255 square feet of living area.

Counsel further summarized the features and characteristics of the eight comparable sales and noted their similarities to the subject property. She noted that the subject's assessment reflects a market value of \$1,059,136 at the statutory level of assessment of 33.33% which is the exact same number as the subject's sale price in June 2023 which occurred eighteen months **after** the January 1, 2022 assessment date at issue. Based on the evidence submitted and arguments by counsel, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$353,010. The subject's assessment reflects a market value of \$1,059,454 or \$217.01 per square foot of living area including land when applying the 2022 three-year average median level of assessment for DuPage County of 33.32%.

In support of the subject's assessment, the board of review submitted a grid analysis of four comparable sales located from .65 of a mile and 1.02 miles for the subject and outside the

subject's assessment neighborhood code. The evidence was prepared by Luke Weisbrook, Deputy Assessor for Milton Township. Mr. Weisbrook testified on behalf of the board of review and described the board of review comparables to be "very similar to the subject in style, age, size, and amenities," and which sold in close proximity in time to the assessment date at issue.

Under cross-examination, Mr. Weisbrook acknowledged that the board of review comparables are located outside of the subject's assessment neighborhood code and from .65 of a mile to 1.020 miles from the subject property. The witness testified that comparable #3 is approximately 14% larger, and comparable #4 is approximately 19% smaller than the subject dwelling. The subject's dwelling size was taken from exterior measurements that are on file and are reported on the property record card. Upon questioning by the Administrative Law Judge, the witness testified that dwelling measurements are made by physical inspection and laser measurement taken at the time the home is built or upon any new additions or changes to the home. As to the sale of the subject property in June 2023 that was reported by the appellant, the Administrative Law Judge gave board of review time to produce any recorded documentation associated with said sale. The board of review reported that the search found no evidence or documentation of any sale, advertisement, recorded deed, or recorded Illinois Real Estate Transfer Declaration (PTAX-203) form of the subject's purported sale in June 2023. Furthermore, the appellant did not provide any evidence of the subject's sale in June 2023 as reported in the appellant's grid.

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 appellant submitted an appraisal report and eight comparable sales, and the board of review submitted four comparable sales in support of their respective positions before the Property Tax Appeal Board. As the appraisal report was submitted solely for the purpose of determining the subject's dwelling size and not as evidence of market value, the Board will not consider the value conclusion stated in the appraisal report. For similar reason, the Board will not give any weight to the three comparable sales contained in the appraisal report as it was not offered as proof of market value. Furthermore, the sales occurred in 2017 and 2018 which is not proximate in time to the assessment date at issue given the twelve other comparable sales in the record that sold more proximate to the lien date.

Initially, with respect to the purported sale of the subject property in June 2023, the record contains no evidence from either party documenting the sale. Consequently, the Board finds that the report of the subject's sale in June 2023 is unsupported by evidence. As to the issue of the subject's dwelling size, the Board gave little weight to the measurements and schematic drawing contained in the appraisal report due to the appraiser not being present at the hearing for examination regarding his measurements and methodology in determining the size of the subject's living area. In addition, the copy of the appraisal report is not legible enough to decipher the measurements depicted in the schematic diagram. Finally, the appellant's counsel

arrived at a different square footage calculation than the appraiser based on the same drawing and measurements. Without the testimony of the appraiser, the Board is unable to judge the weight and credibility of the appraiser's measurements which diminishes the reliance that can be given to this evidence. Consequently, the Board has given more weight to the board of review evidence regarding the subject's dwelling size which includes property record card with clearly depicted drawings and measurements taken at the time that the home was built and utilizing on-site laser measurements that is applied to every new property or addition to any property in Milton Township.

As to the parties' comparable sales, the Board gave reduced weight to appellant's comparables along with board of review comparables #3 and #4 due to significant differences from the subject in age, lot size, dwelling size, lack of basement feature, lack of garage feature, and/or older sale dates. The Board finds the best evidence of market value to be the board of review comparables #1 and #2 which are extremely similar to the subject in design, lot size, dwelling size, age, foundation, basement finish area, and most features with the exception that the subject property has an inground swimming pool, a feature that the comparables lack. The two most similar comparables in the record sold in March and May 2021 for prices of \$1,280,000 and \$1,349,900 or for \$257.75 and \$290.43 per square foot of living area, land included, respectively. The subject's assessment reflects an estimated market value of \$1,059,454 or \$217.01 per square foot of living area including land, which is below the most similar comparable sales contained in the record.

In conclusion, based on the evidence in the record, the testimony of the witness, and the arguments of the parties, and after considering adjustments to the best comparables in the record for any differences from the subject, the Board finds that the subject's assessment is supported and, therefore, a reduction in the subject's assessment is not 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: _____

August 20, 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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