



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

APPELLANT: Ralph Valente  
DOCKET NO.: 22-03597.001-R-1  
PARCEL NO.: 09-28-315-039

The parties of record before the Property Tax Appeal Board are Ralph Valente, the appellant, 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 **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:** \$48,560  
**IMPR.:** \$74,415  
**TOTAL:** \$122,975

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 split-level dwelling of frame and brick exterior construction with 1,405 square feet of living area. The dwelling was constructed in 1977. Features of the home include a basement with finished area, central air conditioning, one fireplace and a garage with 506 square feet of building area.<sup>1</sup> The property has a 12,329 square foot site and is located in Darien, Downers Grove Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on eight suggested equity comparables located in the same assessment neighborhood as the subject and within .34 of a mile from the subject property. The comparables are improved with 2-story dwellings of frame and brick exterior construction ranging in size from 1,326 to 1,488 square feet of living area. The dwellings were built from 1967 to 1973. Each comparable is reported to have a basement and a garage ranging in size from 441 to 532 square feet of building area. Six comparables have central air conditioning

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<sup>1</sup> Additional descriptive details regarding the subject were gleaned from evidence submitted by the board of review, which was not refuted by the appellant in any rebuttal filing.

and four comparables each have one fireplace. The comparables have improvement assessments that range from \$62,160 to \$68,470 or from \$45.33 to \$48.96 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$65,752 or \$46.80 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 \$125,170. The subject property has an improvement assessment of \$76,610 or \$54.53 square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four suggested equity comparables located in the same assessment neighborhood as the subject and within .12 of a mile from the subject property. The comparables are improved with split-level dwellings of frame and brick exterior construction ranging in size from 1,400 to 1,450 square feet of living area. The dwellings were built in either 1976 or 1977. Each comparable has a basement with finished area,<sup>2</sup> central air conditioning and a garage ranging in size from 506 to 552 square feet of building area. Three comparables each have one fireplace. The comparables have improvement assessments ranging from \$74,070 to \$74,760 or from \$51.08 to \$53.35 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellants argued that when determining uniformity, only the building value, the above ground living area (AGLA), is considered, and no property should be assessed higher than other similar property within the same geographical area.

### **Conclusion of Law**

The taxpayer contends 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 the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties provided twelve suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables, due to their lack of basement finished area when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables. The Board finds that these comparables are most similar to the subject in location, design, age, dwelling size and features. These comparables have improvement assessments ranging from \$74,070 to \$74,760 or from \$51.08 to \$53.35 per square foot of living area. The subject's improvement assessment of \$76,610 or \$54.53 per square foot of living area, which is greater than the range of the best comparables in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board

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<sup>2</sup> Additional descriptive details regarding the comparables were gleaned from evidence submitted by the board of review, which was not refuted by the appellant in any rebuttal filing.

finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the 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:

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

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

APPELLANT

Ralph Valente, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

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