



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

APPELLANT: Adam Parisi  
DOCKET NO.: 22-03650.001-R-1  
PARCEL NO.: 01-25-214-015

The parties of record before the Property Tax Appeal Board are Adam Parisi, 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 **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:** \$36,680  
**IMPR.:** \$115,930  
**TOTAL:** \$152,610

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 part 1-story and part 2-story dwelling of aluminum siding exterior construction with 2,358 square feet of living area. The dwelling was constructed in 1991. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 400 square foot garage. The property has a 13,084 square foot site and is located in Carol Stream, Wayne Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within 0.22 of a mile from the subject. The parcels range in size from 10,138 to 17,560 square feet of land area and are improved with 2-story or part 1-story and part 2-story homes of aluminum or vinyl siding exterior construction ranging in size from 2,367 to 2,516 square feet of living area. The dwellings were built from 1990 to 1996. Each home has a basement, three of which have finished area, central air conditioning, one or two fireplaces, and a 380 or a 420 square foot

garage. The comparables sold from January 2021 to September 2022 for prices ranging from \$385,000 to \$450,000 or from \$162.65 to \$178.86 per square foot of living area, including land. Based on this evidence, 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 of \$152,610. The subject's assessment reflects a market value of \$457,876 or \$194.18 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within 0.92 of a mile from the subject, together with a grid analysis of the appellant's comparables and maps depicting the locations of both parties' comparables in relation to the subject. The parcels range in size from 8,959 to 10,419 square feet of land area and are improved with 2-story homes of aluminum or vinyl siding or aluminum or vinyl siding and brick exterior construction ranging in size from 1,992 to 2,497 square feet of living area. The dwellings were built from 1988 to 1994. Each home has a basement with finished area, central air conditioning, and a garage ranging in size from 380 to 694 square feet of building area. Four homes each have a fireplace. The comparables sold from April 2020 to May 2022 for prices ranging from \$425,000 to \$460,000 or from \$179.56 to \$223.39 per square foot of living area, including land.

The board of review submitted Assessor's Notes contending the appellant's comparables each lack a walkout basement that is a feature of the subject, comparables #1 and #2 back to high school sports fields, and comparables #3 and #4 are located near busy intersections. It was noted that the board of review's comparable #1 is the same model as the subject but without a walkout basement. 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 #3, #4, and #5 differ from the subject in dwelling size or garage size and comparable #2 sold in 2020.

### **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 a total of nine comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #3 and the board of review's comparables #4 and

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<sup>1</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2022.

#5, due to substantial differences from the subject in dwelling size or basement finish, and to the board of review's comparable #2 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 to be the appellant's comparables #1, #2, and #4 and the board of review's comparables #1 and #3, which sold more proximate in time to the assessment date and are similar to the subject in dwelling size, age, site size, location, and features. These most similar comparables sold for prices ranging from \$410,000 to \$460,000 or from \$164.20 to \$200.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$457,876 or \$194.18 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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

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

APPELLANT

Adam Parisi, 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