FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jorge Chahla & Isolina Boero
DOCKET NO.: 23-05293.001-R-1
PARCEL NO.: 09-12-407-015

The parties of record before the Property Tax Appeal Board are Jorge Chahla & Isolina Boero, the appellants, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. 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:	$208,900
IMPR.:	$537,320
TOTAL:	$746,220

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 2023 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 5,050 square feet of living area. The dwelling was built in 1988. Features of the home include a basement with finished area,[1] central air conditioning, two fireplaces, an attached garage with 837 square feet of building area, and a detached garage with 528 square feet of building area. The property has an approximately 20,815 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellants' appeal is based on overvaluation. In support of this argument, the appellants submitted evidence disclosing the subject property was purchased on May 1, 2021 for a price of $2,150,000. The appellants completed Section IV – Recent Sale Data disclosing the transaction

[1] The best description of the subject property was gleaned from the evidence, including the property record card with schematic drawing, presented by the board of review and unrefuted by the appellants in rebuttal.

was not between family members or related corporations, that the subject was sold by Julie and Keith Brunini, and had been advertised in the Multiple Listing Service (MLS) for a period of appropriately 4 months using realtors, Ann Sproat and Natalie Ryan of Vision Realty Associates and BHHS Chicago. The appellants also submitted copies of the Bill of Sale, Warranty Deed, Settlement Statement which disclosed commissions paid to two entities, and PTAX-203 Real Estate Transfer Declaration in support of the subject's sale. Based on this evidence, the appellants requested the subject's assessment be reduced to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $746,220. The subject's assessment reflects a market value of $2,238,884 or $443.34 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.[2]

In support of its contention of the correct assessment, the board of review submitted information on three comparables located in the subject's assessment neighborhood and within 0.47 of a mile from the subject property. The comparables have sites that range in size from 18,940 to 23,864 square feet of land area. The comparables are improved with 2-story dwellings of brick or frame exterior construction ranging in size from 4,407 to 5,791 square feet of living area. The homes were built from 1989 to 1996. Each comparable has a basement with finished area, central air conditioning, either two or three fireplaces, and a garage that ranges in size from 647 to 978 square feet of building area.[3] The properties sold from March to November 2023 for prices ranging from $2,375,000 to $2,690,000 or from $410.12 to $544.59 per square foot of living area, land included. Additional evidence submitted by the board of review, included copies of the property record cards for the subject and its suggested comparables, as well as a map depicting the location of the parties' comparables in relation to the subject. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellants submitted evidence of an arm's length sale of the subject property and the board of review submitted three comparable sales for the Board's consideration. The Board gives little weight to the subject's May 2021 sale which occurred approximately 20 months prior to the subject's January 1, 2023 assessment date at issue, less proximate in time than other properties in the record.

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[2] 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 2023.

[3] The Board finds the board of review misreported the sizes of the comparables' garages in its grid analysis by including the room areas over these garages in the calculations.

The Board finds the best evidence of market value in the record to be the board of review comparable sales. These comparables sold proximate in time to the subject's assessment date at issue and are similar to the subject in location, age, dwelling size, and most features; however, each comparable lacks an additional detached garage, like the subject. Nevertheless, these three comparables sold for prices ranging from $2,375,000 to $2,690,000 or from $410.12 to $544.59 per square foot of living area, land included. The subject's assessment reflects a market value of $2,238,884 or $443.34 per square foot of living area, land included, which falls below the range established by the best comparable sales in this record on an overall value basis and within the range on a price 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 subject's estimated market value as reflected by its assessment is supported and 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:

C E R T I F I C A T I O N

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: January 21, 2025

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

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