



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

APPELLANT: Robert Siracusano  
DOCKET NO.: 23-05460.001-R-1  
PARCEL NO.: 08-29-103-041

The parties of record before the Property Tax Appeal Board are Robert Siracusano, the appellant, by attorney Glenn Guttman, of Rieff Schramm Kanter & Guttman 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:** \$188,520  
**IMPR.:** \$800,320  
**TOTAL:** \$988,840

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 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 part 2-story and part 1-story dwelling of brick exterior construction with 9,253 square feet of living area. The dwelling was built in 2001 and is approximately 22 years old. Features of the home include a basement with finished area, central air conditioning, five fireplaces, 8 full and 1 half bathrooms, and two garages totaling 1,684 square feet of building area. The subject also features a 936 square foot Coach house and a 2,058 square foot attached pool room with an inground swimming pool and spa. The property has a 56,606 square foot site and is located in Naperville, Lisle Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparables located from 0.06 of a mile to 2.6 miles from the subject, one of which is also located in the subject's assessment neighborhood. The comparables have sites that range in size from 23,600 to 107,926 square feet of land area. The

comparables are improved with 2-story dwellings of brick exterior construction ranging in size from 8,782 to 10,357 square feet of living area. The homes were built from 2003 to 2010 and thus range in age from 13 to 20 years old. The homes each have a basement with finished area, two of which are walkouts. Each comparable has central air conditioning, from four to seven fireplaces, and a garage that ranges in size from 1,038 to 1,694 square feet of building area. The properties sold from July 2020 to March 2022 for prices ranging from \$1,885,000 to \$2,550,000 or from \$202.76 to \$290.20 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$888,970 which reflects a market value of \$2,667,177 or \$288.25 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$988,840. The subject's assessment reflects a market value of \$2,966,817 or \$320.63 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>1</sup>

The board of review also provided property record cards for each of its suggested comparables and a map depicting the location of the parties' comparables in relation to the subject.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales that are located in different assessment neighborhoods than the subject. The board of review did not specify the proximity of its comparables to the subject. Board of review comparable #2 is the same property as the appellant's comparable #3. The comparables have sites that range in size from 23,600 to 137,265 square feet of land area. The comparables are improved with 2.5-story or part 2-story and part 1-story dwellings of brick or stone exterior construction ranging in size from 8,787 to 9,665 square feet of living area. The homes were built from 2001 to 2010. Each comparable has a basement with finished area, central air conditioning, either six or seven fireplaces, and either one or two garages that range from 1,038 to 2,434 square feet of total building area. The properties sold from December 2021 to February 2023 for prices ranging from \$2,550,000 to \$3,500,000 or from \$290.20 to \$362.13 per square foot of living area, land included. Comparables #1 and #3 also feature an inground swimming pool. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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.

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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 not published figures for tax year 2023.

The record contains five comparable sales for the Board's consideration, which includes one sale shared by the parties. The Board finds that except for the appellant's comparable #1, the comparables are located in different assessment neighborhoods than the subject and the map submitted by the board review indicates they are remote in distance from the subject which may reflect different market conditions in these neighborhoods. The Board also finds the parties' comparables are similar in dwelling size and age but have varying degrees of similarity with the subject in other features, none of which have a Coach house and an enclosed pool room, like the subject. The common comparable lacks a swimming pool, which is a feature of the subject. Nevertheless, the Board gives diminished weight to the appellant's comparables #1 and #2 which have sale dates occurring in either July 2020 or August 2021, less proximate in time to the subject's January 1, 2023 assessment date at issue than the other comparables in this record.

The Board finds the best evidence of market value to be the appellant's comparable #3 as well as the board of review comparables, which includes the common sale. These three comparables sold proximate in time to the subject's assessment date and are similar to the subject in age and dwelling size with varying degrees of similarity in other features, as described above. These three properties sold for prices ranging from \$2,550,000 to \$3,500,000 or from \$290.20 to \$362.13 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$2,966,817 or \$320.63 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. Based on this record and after considering adjustments to the best comparables for their differences from the subject, the Board finds the appellant did not prove by a preponderance of the evidence that the subject's estimated market value as reflected by its assessment is not supported and 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: \_\_\_\_\_

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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