



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

APPELLANT: Nicholas Fratto
DOCKET NO.: 23-05464.001-R-1
PARCEL NO.: 02-14-307-016

The parties of record before the Property Tax Appeal Board are Nicholas Fratto, the appellant, by attorney William L. Saranow, of Saranow Law Group, LLC in Northbrook; 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: \$29,100
IMPR.: \$113,000
TOTAL: \$142,100

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.

The parties appeared before the Property Tax Appeal Board on August 19, 2025 for a hearing at the DuPage Center in Wheaton pursuant to prior written notice dated June 19, 2025. Appearing on behalf of the appellant was attorney William L. Saranow, and on behalf of the DuPage County Board of Review was Thomas McDonnell, Chairman of the DuPage County Board of Review, along with the board of review's witness, John Dabrowski, Bloomingdale Township Assessor.

Findings of Fact

The subject property consists of a split-level dwelling of mixed exterior construction with 1,839 square feet of above grade living area. The dwelling was constructed in 1985 and is approximately 38 years old. Features of the home include a 390 finished lower level, an unfinished 852 square foot sub-basement, central air conditioning, one fireplace and a 2-car

garage. The property has an approximately 11,333 square foot site and is located in Bloomingdale, Bloomingdale Township, DuPage County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located within 0.40 of a mile from the subject, one of which is also located in the subject's assessment neighborhood code. The comparables are improved with split-level or 2-story dwellings of mixed or masonry exterior construction ranging in size from 1,454 to 2,470 square feet of above grade living area. The homes range in age from 38 to 66 years old. Two comparables are reported to have a basement, with one having finished area. Each dwelling has central air conditioning, one or two fireplaces and from a 2-car to a 3-car garage. The comparables have improvement assessments ranging from \$85,680 to \$113,390 or from \$44.03 to \$58.93 per square foot of above grade living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$96,308 or \$52.37 per square foot of above grade living area.

Under cross examination, Mr. Saranow stated that the comparable data was obtained from assessor records. Saranow stated that his comparable #4 is located in the same neighborhood as the subject property and that he did not know if any of the appellant comparables had a sub-basement like the subject. As to appellant comparable #4, Saranow agreed that the property was a 2-story dwelling which is different from the subject's split-level design.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$157,100. The subject has an improvement assessment of \$128,000 or \$69.60 per square foot of above grade living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables, two of which are located in the same assessment neighborhood code as the subject property. The comparables are improved with split-level dwellings of mixed exterior construction ranging in size from 1,317 to 2,344 square feet of above grade living area. The homes were built from 1969 to 1988. Each comparable has a lower level with finished area and two properties also have a sub-basement, with one having finished area. Each dwelling has central air conditioning, one fireplace and a 2-car garage. The comparables have improvement assessments that range from \$104,320 to \$163,210 or from \$69.63 to \$81.53 per square foot of above grade living area.

Mr. Dabrowski testified the subject is located in an older neighborhood where there is a limited number of split-level homes. Based on this evidence, the board of review requested the subject's assessment be confirmed.

The board of review moved to admit the property record cards for board of review comparables #1 and #3 due to discrepancies found in the grid analyses submitted by the board of review. The property record cards for these two properties were accepted into the record without objection. Under questioning from the ALJ, Dabrowski testified the Westlake neighborhood was built by a single developer while the subject's Euclid neighborhood, Exceptional Parcels and Highland neighborhoods had homes built by individual builders and are less homogeneous than the homes found in the Westlake neighborhood.

Conclusion of Law

The appellant 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 a reduction in the subject's assessment is warranted based upon the evidence.

The parties submitted eight equity comparables for the Board's consideration. The Board gives less weight to appellant comparables #1, #2, #3 and #5 along with board of review comparable #2 which differ from the subject in age, location and/or dwelling size. The Board also gives reduced weight to board of review comparable #3 which based on its improvement assessment, improvement assessment per square foot which appears to be an outlier relative to other properties in the record.

The Board finds the best evidence of assessment equity to be appellant comparable #4 and board of review comparable #1 which are more similar to the subject in location and age. However, these two properties present varying degrees of similarity to the subject in design, dwelling size and/or lower level/basement amenities, suggesting adjustments are needed to make these properties more equivalent to the subject. These two comparables have improvement assessments of \$107,370 and \$113,390 or \$58.39 and \$81.53 per square foot of above grade living area. The subject's improvement assessment of \$128,000 or \$69.60 per square foot of above grade living area falls above the two best comparables in this record on an overall improvement assessment basis and is bracketed by the two best comparables on a per square foot basis. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement was inequitably assessed and a reduction in the subject's 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: _____

September 16, 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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