



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

APPELLANT: Adam Parisi
DOCKET NO.: 23-05877.001-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: \$39,470
IMPR.: \$112,270
TOTAL: \$151,740

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 is improved with a two-story and part one-story dwelling with an aluminum siding and brick trim exterior that contains 2,358 square feet of living area. The dwelling was constructed in 1991 and is approximately 32 years old. Features of the home include a full walkout basement with finished area, central air conditioning, one fireplace, two full bathrooms, two half bathrooms, and an attached 2-car garage with 400 square feet of building area.¹ The property has a 13,084 square foot site located in Carol Stream, Wayne Township, DuPage County.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on six equity comparables improved with two-story and part one-story dwellings of aluminum siding and brick

¹ The board of review submitted a copy of the subject's property record card that provided additional descriptive information about the subject property.

or vinyl siding and brick exterior construction that range in size from 2,389 to 2,545 square feet of living area.² The homes were constructed from 1989 to 1995. Each comparable has a full or partial basement that is partially finished, central air conditioning, one fireplace, two or three full bathrooms, one or two half bathrooms, and an attached garage with either 380 or 400 square feet of building area. These properties have the same assessment neighborhood code as the subject and are located from approximately .06 to .23 of a mile from the subject property. The comparables have improvement assessments that range from \$107,260 to \$112,370 or from \$42.96 to \$45.26 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$103,681.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$151,740. The subject property has an improvement assessment of \$112,270 or \$47.61 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on six equity comparables with comparable #6 being a duplicate of appellant's comparable #6. The comparables are improved with two-story and part one-story dwellings of aluminum, vinyl, or frame exterior construction that range in size from 2,310 to 2,389 square feet of living area. The homes were constructed from 1989 to 1995. Each comparable has a full basement with four having finished area, central air conditioning, one fireplace, two or three full bathrooms, one or two half bathrooms, and an attached garage ranging in size from 399 to 484 square feet of building area. The board of review also described the subject and comparables #1 through #4 as having walkout basements. The comparables have the same assessment neighborhood code as the subject and are located from approximately .12 to .28 of a mile from the subject property. The comparables have improvement assessments ranging from \$101,880 to \$113,290 or from \$44.10 to \$48.05 per square foot of living area.

The board of review also submitted a narrative from the township assessor explaining the subject property has a walkout basement while none of the appellant's comparables have a walkout basement. The assessor also explained that board of review comparables #1 through #4 have walkout basements with two having finished area while comparables #5 and #6 have finished standard basements. The assessor further explained the walkout basement adds \$4,540 to the subject's assessment and without the walkout the subject's building assessment would be \$45.69 per square foot of building area. Finally, the assessor indicated the appellant filed an appeal with the Property Tax Appeal Board for the 2021 tax year using the same comparables and the Board confirmed the assessment. A copy of the Property Tax Appeal Board's decision for the 2021 appeal of the subject property in Docket No. 21-07319.001-R-1 was submitted by the board of review to support this statement.

In rebuttal the appellant's counsel asserted that one of the board of review comparables was a duplicate and the remaining properties submitted by the board of review are acceptable comparables and only one has a building assessment higher than the subject on a per square foot basis.

² The board of review submitted copies of the property record cards for the appellant's comparables from which descriptive information was obtained or verified.

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

The parties submitted information on eleven comparables similar to the subject in location, style, age and size. The evidence disclosed the subject property has a walkout basement which is superior to the standard basements associated with the appellant's comparables and board of review comparables #5 and #6, which would require upward adjustments to these comparables to make them more equivalent to the subject property for this dissimilarity. Board of review comparables #3 and #4 have unfinished walkout basements while the subject has a finished walkout basement necessitating upward adjustments to these two properties to make them more equivalent to the subject for this difference. The comparables submitted by the parties have improvement assessments that range from \$107,260 to \$113,290 or from \$42.96 to \$48.05 per square foot of living area. The subject's improvement assessment of \$112,270 or \$47.61 per square foot of living area falls within the range established by the comparables in this record and is well supported when considering the suggested upward adjustments to make the comparables more equivalent to the subject property. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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: _____

February 18, 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

AGENCY

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