



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

APPELLANT: Andrew Esposito
DOCKET NO.: 23-05924.001-R-1
PARCEL NO.: 02-16-103-023

The parties of record before the Property Tax Appeal Board are Andrew Esposito, the appellant; 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: \$38,090
IMPR.: \$107,160
TOTAL: \$145,250

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 2-story dwelling of masonry exterior construction with 2,497 square feet of living area that was constructed in 1989. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 3-car garage.¹ The property has an approximately 12,296 square foot site and is located in Bloomingdale, Bloomingdale Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted property record cards, Multiple Listing Service (MLS) sheets for three properties and a grid analysis containing information on seven comparable sales located less than one mile from the subject property.² The comparables have sites ranging in size from 8,352 to

¹ The Board finds the best description of the subject property was found in its property record card.

² The Property Tax Appeal Board has corrected some property details of the appellant's comparables as described herein, based on information found in the property record cards and/or MLS sheets submitted by the appellant.

11,702 square feet of land area and are improved with 2-story dwellings of mixed exterior construction ranging in size from 2,129 to 2,587 square feet of living area. The dwellings were built from 1987 to 1991. Each comparable has a basement, four of which have finished area. Each dwelling has central air conditioning and either a 2-car or a 3-car garage. Five homes each have one fireplace. The properties sold from August 2020 to September 2022 for prices ranging from \$355,000 to \$442,500 or from \$148.46 to \$171.05 per square foot of living area, land included.

The appellant also submitted a copy of an Assessor's Stipulation of Assessment by the Parties and Waiver of Appeal which disclosed the Bloomingdale Township Assessor offered to reduce the subject's 2023 total assessment to \$141,540, with the condition that the reduction was only in effect for one tax year. This stipulation was not signed by the appellant. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$138,000 which reflects a market value of \$414,041 or \$165.82 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 \$151,480. The subject's assessment reflects a market value of \$454,485 or \$182.01 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.³

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the same neighborhood as the subject property. Board of review comparable #4 is the same property as the appellant's comparable #7 which has a site size of 9,055 square feet of land area.⁴ The comparables are improved with 2-story dwellings of mixed exterior construction ranging in size from 2,129 to 2,454 square feet of living area. The homes were built from 1987 to 1989. Each comparable has an unfinished basement, central air conditioning and a 2-car garage. Three homes each have one fireplace. The properties sold from January 2021 to August 2022 for prices ranging from \$375,000 to \$495,000 or from \$169.11 to \$223.27 per square foot of living area, land included.

The board of review, through the Bloomingdale Township Assessor, critiqued the appellant's comparables asserting comparable #4 is outside the subject's neighborhood while appellant comparables #3, #5 and #6 each have finished basement area unlike the subject property. The township assessor also contended the appellant was offered but rejected an assessment reduction which reflected a market value of \$424,620. In support of this contention the board of review submitted a copy of the assessor's proposed stipulation, noting the proposed assessment would "put the subject well below all other 2-story homes that are located in the same neighborhood." Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written rebuttal the appellant questioned the assessor's one-year stipulation offer which would "force me to go through this hassle each year instead of the normal quadrennial methodology."

³ 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.

⁴ The board of review's grid analysis failed to disclose the site sizes for its comparable properties.

The appellant further argued the assessor chose not to reduce the subject's assessment, despite the assessor's apparent agreement that the property was over assessed. The appellant speculated this was because the appellant did not sign the one-year agreement.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains ten comparable sales for the Board's consideration, as one property was common to both parties. The Board gives less weight to appellant comparables #3, #5 and #6 which sold in either 2020 or 2021, less proximate to the January 1, 2023 assessment date than other properties in the record. The Board gives less weight to the appellant comparables #3, #4, #5 and #6 which have finished basement area in contrast to the subject's unfinished basement. The Board gives less weight to board of review comparables #1, #2 and #3 which lack information on site size which this Board considers relevant to the appellant's overvaluation argument. Furthermore, comparable #1 appears to be an outlier based on its sale price relative to other properties in the record while comparable #3 sold in 2021, less proximate to the assessment date at issue.

Given the foregoing analysis, the Board finds the best evidence of market value to be appellant comparables #1, #2 and #7 along with board of review comparable #4, the common property, which are more similar to the subject in location, age, design, dwelling size and other features. However, each of these best properties has a smaller site size and a smaller garage size when compared to the subject suggesting upward adjustments are needed to make these properties more equivalent to the subject. These best comparables sold from January to September 2022 for prices ranging from \$413,700 to \$416,000 or from \$165.68 to \$169.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$454,485 or \$182.01 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is excessive and a reduction in the subject's assessment is 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: _____

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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