



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

APPELLANT: Sam & Lea Mandarino
DOCKET NO.: 24-04257.001-R-1
PARCEL NO.: 08-07-214-020

The parties of record before the Property Tax Appeal Board are Sam & Lea Mandarino, 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 **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: \$91,951
IMPR.: \$251,348
TOTAL: \$343,299

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 2024 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 two-story and part one-story dwelling of frame exterior construction with 4,174 square feet of living area. The dwelling was constructed in 2014 and is approximately 10 years old. Features of the home include a basement with 983 square feet of finished area including a half-bath, 3½ bathrooms above-grade, central air conditioning, a fireplace and a three-car garage. The property has a 16,896 square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted an appraisal prepared by Cynthia McDonald and supervised by DaShawn Weaver-Drew using fee simple rights to estimate value for an *ad valorem* tax appeal. Using the sales comparison approach to value, the appraiser estimated the subject property had a market value of \$1,030,000 or \$246.77 per square foot of living area, including land, as of January 1,

2024. The appraiser described the home as having a good condition rating due to its age with any physical depreciation being due to normal wear and tear.

McDonald analyzed five comparable sales, where comparables #2 and #3 are each in the same neighborhood code and .03 and .37 of a mile from the subject. The remaining three comparables are located from .79 of a mile to 3.29-miles from the subject. The comparable parcels range in size from 10,150 to 14,857 square feet of land area and are each improved with a “traditional” dwelling of “good” construction. The homes range in age from new construction to 32 years old. The dwellings range in size from 2,664 to 4,329 square feet of living area. Each comparable has a basement, with four of which have finished areas with a bathroom. Features also include 2½ to 4½ bathrooms above-grade, central air conditioning, and a two-car or a three-car garage. Four homes each have a fireplace. Each comparable has a similar view as the subject. As new construction, comparable #1 was deemed to be in excellent condition, comparables #2 and #5 were deemed to be in above-average condition, and comparables #3 and #4 were each in good condition. The comparables sold from May 2022 to July 2023 for prices ranging from \$835,000 to \$1,130,000 or from \$225.71 to \$342.47 per square foot of living area, including land.

The appraiser applied adjustments to the comparables as detailed in the addendum for differences, such as location, site size, condition/modernization, dwelling size, above-grade bathroom count, finished basement, fireplace count, and/or garage capacity when compared to the subject. Through this process, McDonald opined adjusted sales prices for the comparables ranging from \$983,640 to \$1,044,000, including land.

In reconciliation, McDonald gave greatest consideration to comparables #1 and #2 based on location/proximity to the subject with comparable #3 receiving consideration, but comparables #4 and #5 being given only minor consideration as 2023 sales, as the best indicators of market conditions as of the effective date of valuation. Based on this evidence, the appellant requested an assessment reflective of the appraised value conclusion at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$420,979. The subject's assessment reflects a market value of \$1,263,063 or \$302.60 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

The board of review submitted a grid analysis of the five comparable sales presented in the appellants' appraisal along with property record cards. The board of review reported these comparables are 1.5-story, 2.5-story, or part 2-story and part 1-story dwellings of frame or frame and brick exterior construction. The board of review reports that appraisal comparable #1 has two fireplaces whereas the appraiser reported none.

In support of its contention of the correct assessment, the board of review submitted a grid analysis with four comparable sales, along with property record cards. None of the comparables

¹ 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 issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2024.

are located in the same neighborhood code as the subject and the comparables are from .71 of a mile to 2.04-miles from the subject. The parcels range in size from 6,900 to 12,039 square feet of land area and are each improved with a 2-story, 2.5-story or a part 2-story and part 1-story dwelling of frame or Dryvit exterior construction. The homes were built from 2006 to 2017 and range in age from 7 to 18 years old. The dwellings range in size from 3,812 to 4,215 square feet of living area. Each comparable has a basement with finished area ranging from 1,250 to 1,580 square feet. Features include 4½ or 5½ bathrooms, central air conditioning, one to four fireplaces, and a garage ranging in size from 561 to 937 square feet of building area. The comparables sold from July 2022 to May 2024 for prices ranging from \$1,250,000 to \$1,635,000 or from \$313.20 to \$393.23 per square foot of living area, including land.

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

The appellants submitted an appraisal of the subject property as of the assessment date at issue using the sales comparison approach to value and the board of review submitted a grid analysis reiterating the appraisal sales along with a grid analysis of four suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds few substantive differences between the appraisal sales and the grid analysis of the same properties presented by the board of review. The Board gives reduced weight to the comparables presented by the board of review, none of which are in particularly close proximity to the subject, each has a greater bathroom count than the subject, and each has more finished basement area than the subject.

The Board finds the best evidence of market value to be the appraisal submitted by the appellants which utilized comparable sales, relied most heavily upon recent sales located most proximate to the subject and applied adjustments to the comparables for differences when compared to the subject. After analyzing the appraisal as outlined herein, the Board finds that the appraised value conclusion appears to be a logical and credible estimate of the subject's market value as of the lien date at \$1,030,000, including land. The subject's assessment reflects a market value of \$1,263,063, which is above the appraised value which is the best evidence of market value in the record. The Board finds the subject property had a market value of \$1,030,000 as of the assessment date at issue. Since market value has been established the statutory level of assessment of 33.33% shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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: _____

December 23, 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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