



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

APPELLANT: Gianna Pecora
DOCKET NO.: 24-04705.001-R-1
PARCEL NO.: 09-28-116-008

The parties of record before the Property Tax Appeal Board are Gianna Pecora, 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 **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: \$56,239
IMPR.: \$116,656
TOTAL: \$172,895

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 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 2-story dwelling of frame and brick exterior construction with 2,290 square feet of living area. The dwelling was constructed in 1977. Features of the home include a basement that is partially finished, central air conditioning, a fireplace and a 713 square foot garage. The property has a 10,666 square foot site and is located in Darien, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales that are located less than 1.0 mile from the subject. The comparables have sites ranging in size from 9,675 to 15,812 square feet of land area that are improved with 2-story homes of frame and brick exterior construction ranging in size from 2,310 to 2,781 square feet of living area. The homes were constructed in 1977 or 1978. The homes have basements that are partially finished. Two comparables have central air conditioning. Each comparable has one fireplace and a garage that ranges in size from 440 to 540

square feet of living area. The comparables sold from February 2021 to April 2022 for prices ranging from \$310,000 to \$539,000 or from \$132.59 to \$193.82 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$172,895. The subject's assessment reflects a market value of \$518,737 or \$226.52 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment, the board of review submitted information on six comparable sales that are located within .70 of mile from the subject. The comparables have sites ranging in size from 9,504 to 10,296 square feet of land area that are improved with 2-story homes of frame or frame and brick exterior construction ranging in size from 1,800 to 2,310 square feet of living area. The dwellings were built from 1968 to 1977 and have basements, five of which are partially finished. The comparables each have central air conditioning, one fireplace and a garage that ranges in size from 440 to 546 square feet of building area. The comparables sold from June 2021 to December 2024 for prices ranging from \$420,000 to \$550,000 or from \$203.25 to \$252.78 per square foot of living area, land included. 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.

The record contains nine comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables as well as board of review comparables #2, #3 and #4 which sold in 2021 or 2022, less proximate in time to the subject's January 1, 2024 assessment date and, thus, less likely to reflect the market conditions as of this date.

The Board finds the best evidence of market value to be board of review comparable sales #1, #5 and #6 which sold more proximate to the assessment date at issue and are similar to the subject in location, design, age, and some features. However, adjustments to these comparables would have to be considered for differences in dwelling size, finished basement area, and garage size. Nevertheless, these properties sold for prices ranging from \$420,000 to \$550,000 or from \$203.25 to \$252.78 per square foot of living area, land included. The subject's assessment reflects a market value of \$518,737 or \$226.52 per square foot of living area, land included, which falls with the range established by the best comparable sales in this record. Based on the market value evidence in this record, the Board finds the appellant did not prove by a preponderance of the evidence that the subject was over assessed and a reduction in the subject's assessment based on overvaluation 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: June 16, 2026



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Gianna Pecora
7325 Exner Rd.
Darien , IL 60561

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187