



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

APPELLANT: James Juliano  
DOCKET NO.: 08-02531.001-R-1  
PARCEL NO.: 03-24-301-128

The parties of record before the Property Tax Appeal Board are James Juliano, the appellant, by attorney Joseph G. Kuser, of Storino Ramello & Durkin in Rosemont, and the DuPage County Board of Review.

Based on the facts and exhibits presented, 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:** \$44,460  
**IMPR.:** \$52,860  
**TOTAL:** \$97,320

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel of 9,300 square feet of land area is improved with a 22-year-old, split-level<sup>1</sup> frame and masonry dwelling containing 1,125 square feet of above-grade living area. Features include a full finished basement, central air conditioning, and an attached two-car garage. The property is located in Bensenville, Addison Township, DuPage County.

The appellant's appeal is based on overvaluation of the subject property. In support of this market value argument, the appellant submitted a brief from legal counsel along with a grid analysis of three sales comparables said to be within "several blocks" of the subject. The comparables were improved with one-story masonry or frame and masonry dwellings that were 55 or 59 years old. The comparables range in size from 900 to 1,211 square feet of living area. None of the comparables have basements. One comparable has central air conditioning and one

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<sup>1</sup> While the board of review described the subject as a one and one-half-story or raised ranch dwelling, the township property information printout submitted by the appellant shows only '1<sup>st</sup> floor' and 'lower level area' with no second or third floor living areas.

comparable has a fireplace. The comparables have two-car garages. The sales occurred from January to August 2008 for prices ranging from \$144,900 to \$175,000 or from \$124.59 to \$194.44 per square foot of living area including land.

In the brief, counsel argued that a \$25 per square foot premium could be added to the comparable sales data to compensate for variances in age and garage sizes. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$65,258 or a market value of approximately \$195,774 or \$174.02 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$97,320 was disclosed. The subject's assessment reflects an estimated market value of \$292,516 or \$260.01 per square foot of living area including land using the 2008 three-year median level of assessments for DuPage County of 33.27%.

In response to the appellant's evidence, the board of review noted the comparables were not in the subject's assigned neighborhood code, were of 'different style' and lacked basements as compared to the subject dwelling. In addition, each dwelling was about 30 years older than the subject. The board of review also questioned the validity of each sale since one may have been a distressed sale, one involved a foreclosure, and the last one may "have been a related sale."

In support of the subject's estimated market value as reflected by its assessment, the board of review presented a grid analysis of three comparables, two of which involved sales. The two sales were located in the subject's assigned neighborhood code and consist of raised ranch masonry and frame dwellings that were 36 and 44 years old, respectively. The dwellings contain 1,392 and 1,441 square feet of living area each, respectively. Each has a full finished basement, central air conditioning, a fireplace, and an attached garage of either 506 or 625 square feet of building area. These comparables sold in August 2004 and July 2007 for prices of \$305,000 and \$450,000 or for \$211.66 and \$323.28 per square foot of living area including land.

The submission by the board of review of equity comparables in response to the appellant's market value evidence was nonresponsive and will not be further addressed on this record.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends the assessment of the subject property is excessive and not reflective of its market value. When market

value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

The parties submitted a total of five comparable sales for the Board's consideration. The Board has given less weight to board of review comparable #2 because it was distant in time to the valuation date of January 1, 2008 and is therefore less probative of the subject's estimated market value. The Property Tax Appeal Board finds the remaining four comparable sales submitted by both parties were most similar to the subject in size, design, exterior construction, location and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold between July 2007 and August 2008 for prices ranging from \$124.59 to \$323.28 per square foot of living area including land. The subject's assessment reflects a market value of approximately \$292,516 or \$260.01 per square foot of living area including land using the three-year median level of assessments for DuPage County of 33.27%. Although the sales presented by the appellant were purportedly involved in foreclosure actions or may not have been arm's length transactions, the Board finds the subject's assessment reflects a market value that falls within the range established by the most similar comparables on this record on a per square foot basis. After considering the most comparable sales on this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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 24, 2011

*Allen Castrovillari*

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 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 the subsequent year 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.

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.