



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

APPELLANT: Joseph Marino
DOCKET NO.: 12-03741.001-R-1
PARCEL NO.: 02-10-304-020

The parties of record before the Property Tax Appeal Board are Joseph Marino, the appellant, by attorney Richard J. Caldarazzo of Mar Cal Law, 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 **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:	\$28,260
IMPR.:	\$ 0
TOTAL:	\$28,260

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 2012 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 vacant residential lot that has a 16,275 square feet of land area. The subject property is located in Bloomingdale Township, DuPage County, Illinois.

The appellant argued assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three assessment comparables. One comparable is located along the subject's street while two comparables are reported to be located four blocks from the subject, but in a different neighborhood. The comparables range in size from 17,530 to 23,792 square feet of land area and have land assessments of \$12,830 or \$28,260 or from \$.54 to \$1.61 per square foot of land area. The subject has a land assessment of \$28,260 or \$1.74 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$28,260. In support of the subject's land assessment, the board of review submitted a letter addressing the appeal and five comparable properties located in close proximity along the subject's street. The evidence was prepared by the township assessor. One comparable was also used by the appellant. One comparable is vacant land and four comparables are improved with dwellings. The comparable lots range in size from 16,110 to 25,005 square feet of land area and have land assessment of either \$28,260 or \$56,520 or from \$1.61 to \$3.51 per square foot of land area.

In the letter, the assessor indicated lots in the subject's subdivision are values on a site basis and not on a per square foot basis. The evidence shows vacant lots, regardless of size, are assessed at \$28,260 while improved lots are assessed at \$56,520 regardless of land size. The assessor also argued appellant's comparables #1 and #2 are not located in the subject's assessment neighborhood. Based on this evidence, the board of review requested confirmation of the subject's land assessment.

Conclusion of Law

The taxpayer argued 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 seven equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 as these lots are located in a different assessment neighborhood than the subject property. The parties submitted one common comparable that has a land assessment of \$28,260, identical to the subject land assessment of \$28,260. The Board finds the evidence indicates land in the subject's subdivision is valued on a site basis, with vacant lots assessed at \$28,260 per site. The site method of valuation is used when the market does not indicate a significant difference in lot value even when there is a difference in lot sizes. Property Assessment Valuation, 75, International Association of Assessing Officers 2nd ed. 1996. The Board finds the appellant offered no market evidence to suggest the site method of valuation was not reasonable or appropriate in this appeal. The Board finds the remaining four comparables submitted by the board of review, which were improved with dwellings, had site land assessments of \$56,520 or from \$2.26 to \$3.51 per square foot of land area. Although, there appears to be disparate treatment of vacant land versus improved land in the subject's subdivision, the evidence lends support to the subject's land assessment of \$28,260 or \$1.61 per square foot of land area as the subject reaps the benefit of the vacant land assessment methodology in comparison to lots that are improved with dwellings. Based on the evidence contained in this record, the Board finds the appellant failed to demonstrate the subject property was inequitably assessed by clear and convincing evidence. Therefore, no reduction in the subject's land 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.



Chairman



Member



Member



Member



Acting 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: August 19, 2016



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.