



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

APPELLANT: Vincenzo & Linda Brusca
DOCKET NO.: 15-05684.001-R-1
PARCEL NO.: 02-23-304-016

The parties of record before the Property Tax Appeal Board are Vincenzo & Linda Brusca, the appellants, 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: \$21,960
IMPR.: \$51,100
TOTAL: \$73,060

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 2015 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 one-story dwelling of frame and brick exterior construction with 1,710 square feet of living area. The dwelling was constructed in 1974. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and an attached two-car garage. The property has a 19,546 square foot site and is located in Bloomingdale, Bloomingdale Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal challenging both the land and improvement assessments. In support of this argument the appellants submitted information in the Section V grid analysis on three comparable sales located within "four houses" from the subject property. The comparables consist of a one-story and two, raised ranch dwellings of frame or frame and brick exterior construction.¹ The homes were built in 1969 or 1974 and

¹ The appellants reported comparables #2 and #3 as "2" story dwellings whereas the assessing officials described these homes as "raised ranch" dwellings of "mixed" exterior construction.

range in size from 1,710 to 2,300 square feet of living area as reported by the appellants. None of the comparables have basements. Each dwelling has central air conditioning, a fireplace and a two-car garage. The comparables sold between June 2012 and August 2016 for prices ranging from \$195,000 to \$210,000, including land.

As part of the appeal, the appellants also reported that the subject dwelling was purchased in May 2002 for \$217,500 after having been advertised on the open market for several months. The appellants also indicated that they expended approximately \$20,000 in renovations before moving into the home in October, 2002.

Based on this evidence, the appellants requested reductions in the subject's land and improvement assessments to a total assessment of \$64,160 which would reflect a market value of approximately \$192,480 or \$112.56 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,060. The subject's assessment reflects a market value of \$219,399 or \$128.30 per square foot of living area, land included, when using the 2015 three year average median level of assessment for DuPage County of 33.30% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a two-page memorandum from the Bloomingdale Township Assessor's Office along with additional data including four suggested comparable sale properties.

As part of the submission, the assessing officials reiterated the appellants' comparables in a grid analysis. As raised ranch dwellings, the assessing officials report that appellants' comparables #2 and #3 actually have partially finished lower levels that contain 1,000 and 606 square feet of building area, respectively, whereas the appellants reported the homes do not have "basements." Furthermore, the assessing officials reported the above-grade dwelling sizes of the appellants' comparables #2 and #3 were actually 1,144 and 1,300 square feet of living area, respectively; an analysis of the data suggests that the appellants mistakenly added the lower level areas of comparables #2 and #3 to the above-grade living areas of these dwellings in their grid analysis. The resulting changes in dwelling sizes reflect sales prices of the appellants' comparables ranging from \$122.81 to \$170.45 per square foot of above-grade living area, including land.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales. The comparables consist of one-story frame and masonry dwellings that were built between 1970 and 1972. The homes each contain 1,627 square feet of living area with concrete slab foundations, central air conditioning, a fireplace and a two-car garage. The comparables sold between June 2014 and January 2015 for prices ranging from \$230,000 to \$275,000 or from \$141.36 to \$169.02 per square foot of living area, including land.

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

In written rebuttal, the appellants viewed the forwarding of the board of review evidence as a final decision of the Property Tax Appeal Board on this pending appeal. In light of this error in understanding, much of the appellants' arguments will not be considered in this decision. In

rebuttal, the appellants reiterated the observation that the subject dwelling was purchased in May 2002 for \$217,500 and recent comparable sales in the area reflect a similar sale price in 2015.

To the extent that the appellants were raising new comparable properties as part of their rebuttal submission, the rules of the Property Tax Appeal Board prevent consideration of such data.² Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)).

In reviewing the comparable properties submitted by the board of review through the township assessor, the appellants in their rebuttal calculated the tax bills for each property as compared to the subject's calculated tax bill. In this regard, it is noted that the Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. (86 Ill.Admin.Code, §1910.10(f)).

The appellants also reported that the DuPage County Board of Review reduced the assessment of the subject property for tax year 2014 to \$64,160. Then for tax year 2015, the year at issue in this appeal, the assessment was raised to \$73,060. Although the board of review did not address the basis for the change in assessment, the Property Tax Appeal Board recognizes the 2015 was the quadrennial reassessment year in DuPage County; all properties were reviewed and potentially reassessed in tax year 2015.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #2 and #3 which are raised ranch dwellings with lower levels which differs from the subject's one-story design with a concrete slab foundation.

The Board finds the best evidence of market value to be appellants' comparable sale #1 along with board of review comparable sales. These most similar comparables were built between 1970 and 1974, contain either 1,627 or 1,710 square feet of living area with concrete slab foundations, central air conditioning and a two-car garage. Four of the comparables also have a fireplace like the subject property. These five most similar comparables sold between June 2014 and August 2015 for prices ranging from \$210,000 to \$275,000 or from \$122.81 to \$169.02 per

² The appellants cite data filed in Docket No. 15-05637 which resulted in a favorable decision; records of the Board indicate that a stipulation was entered in that matter between the appellant and the board of review.

square foot of living area, including land. The subject's assessment reflects a market value of \$219,399 or \$128.30 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and at the lower end of the range.

Based on this evidence the Board finds a reduction in the subject's assessment 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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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: September 22, 2017



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

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