



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

APPELLANT: Michael Moruzzi  
DOCKET NO.: 15-05945.001-R-1  
PARCEL NO.: 03-14-110-003

The parties of record before the Property Tax Appeal Board are Michael Moruzzi, 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:** \$18,790  
**IMPR.:** \$21,910  
**TOTAL:** \$40,700

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 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 1.5-story dwelling of frame exterior construction with 1,248 square feet of living area. The dwelling was constructed in 1951. Features of the home include central air conditioning and a 484 square foot detached garage. The property has a 7,500 square foot site and is located in Bensenville, Addison Township, DuPage County.

The appellant contends overvaluation and inequity as the bases of the appeal. In support of the overvaluation and inequity argument, the appellant submitted three comparables located within two blocks from the subject property. The comparables consist of 1.5-story dwellings that were built in 1949 or 1954. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 1,161 to 1,847 square feet of living area and are situated on sites that contain 6,500 or 7,200 square feet of land area. The comparables sold in October 2012 or April 2014 for prices ranging from \$72,100 to \$120,000 or from \$39.04 to \$103.36 per square foot of living area including land. The comparables have

improvement assessments ranging from \$19,780 to \$31,760 or from \$17.04 to \$17.60 per square foot of living area. Based on this evidence, the appellant requested the total assessment be reduced to \$38,700 which would reflect a market value of approximately \$116,100.<sup>1</sup>

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$40,700. The subject's assessment reflects an estimated market value of \$122,222 or \$97.93 per square foot of living area including land when applying DuPage County's 2015 three-year average median level of assessment of 33.30% as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code §1910.50(c)(1). The subject property has an improvement assessment of \$21,910 or \$17.56 per square foot of living area.

In support of the subject's assessment, the board of review submitted information on three comparables located within the same neighborhood assessment code as the subject property with both sales and equity data. The comparables consist of 1.5-story frame or brick dwellings that were built from 1948 to 1952. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 1,207 to 1,248 square feet of living area and are situated on sites that contain from 6,720 to 9,100 square feet of land area. The comparables sold from July 2013 to June 2015 for prices ranging from \$125,000 to \$164,500 or from \$103.14 to \$136.29 per square foot of living area including land. The comparables have improvement assessments ranging from \$22,200 to \$27,630 or from \$17.79 to \$22.80 per square foot of living area. The board of review submission disclosed that the appellant's comparable #2 sold in September 2015 for \$250,000 or \$135.35 per square foot of living area including land. The appellant did not refute this claim. 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 parties submitted six suggested comparable sales for the Board's consideration. The Board gave little weight to the appellant's comparables #1 and #2 and the board of review's comparable #1 due to their 2012 or 2013 sale dates, which are less proximate in time to the January 1, 2015 assessment date. Additionally, appellant's comparable #2 more recent sale date has not been analyzed since this home is significantly larger than the subject dwelling.

The Board finds the best evidence of market value in the record to be the appellant's comparable #3 and the board of review's comparables #2 and #3. These comparables sold more proximate in time to the January 1, 2015 assessment date and were similar to the subject in location, age, dwelling size, design and features. These properties sold from April 2014 to June 2015 for prices ranging from \$96,500 to \$164,500 or from \$74.46 to \$136.29 per square foot of living

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<sup>1</sup> It appears the appellant erred in the calculation of the total assessment amount.

area including land. The subject's assessment reflects a market value of \$122,222 or \$97.93 per square foot of living area, including land, which falls within the range established by the best comparables in this record. Based on this evidence the Board finds the subject is not overvalued and a reduction in the assessment is not justified.

The taxpayer also contends 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 information on a total of six suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #2 due to its larger dwelling size when compared to the subject property. The Board finds the appellant's comparables #1 and #3 and the board of review's comparables are similar when compared to the subject in location, age, dwelling size, design and features. These comparables had improvement assessments that ranged from \$17.04 to \$22.80 per square foot of living area. The subject's improvement assessment of \$17.56 per square foot of living area falls within the range established by the comparables in this record. Based on this record the Board finds the appellant did not demonstrate by clear and convincing evidence that the subject's improvement was inequitably assessed and 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

AGENCY

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