



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

APPELLANT: Michael Mazza
DOCKET NO.: 15-06102.001-R-1
PARCEL NO.: 05-11-404-006

The parties of record before the Property Tax Appeal Board are Michael Mazza, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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: \$86,290
IMPR.: \$266,720
TOTAL: \$353,010

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 two-story masonry dwelling containing 4,430 square feet of living area.¹ The dwelling is 85 years old. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and a three-car garage. The subject is situated on a 17,312 square foot site located in Glen Ellyn, Milton 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 properties. They are described as 2-story frame or masonry dwellings ranging in age from 47 to 61 years old. They feature basements, two with finished area, central air conditioning, one or two fireplaces and 2-car garages.² The

¹ The dwelling size on the board of review grid analysis disagrees with the dwelling size on the Property Record Card.

² Some information regarding features taken from the board of review grid analysis of the appellant's comparables.

sites range in size from 12,080 to 21,073 square feet of land area and are located in the same neighborhood code as the subject. They sold between January 2013 and June 2014 for prices ranging from \$723,500 to \$803,000 or from \$150.84 to \$191.37 per square foot of living area including land. The appellant also submitted Property Record Cards of the subject and the comparables. Based on this evidence, the appellant requested the total assessment be reduced to \$258,214 or a market value of approximately \$774,720 or \$174.88 per square foot of living area including land at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$353,010. The subject's assessment reflects a market value of \$1,060,090 or \$239.30 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 support of its contention of the correct assessment the board of review submitted information on four comparable sales. They are described as two-story frame or frame and masonry dwellings that range in size from 4,244 to 4,689 square feet of living area. They were built between 1896 and 1949. They feature basements, three with finished area, central air conditioning, two or three fireplace each and 2 or 3-car garages. The sites range in size from 7,111 to 23,292 square feet of land area and are located in the same neighborhood code as the subject. The comparables sold between May 2013 and December 2015 for prices ranging from \$1,085,000 to \$1,999,000 or from \$245.81 to \$426.32 per square foot of living area including land. 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 Board gave less weight to the appellant's comparables #1 and #2 and board of review comparables #1 and #3 based on unfinished basements as compared to the subject's finished basement and/or sale dates from 2013 which are dated and less indicative of market value as of the subject's assessment date of January 1, 2015. The Board finds appellant's comparable #3 and board of review comparables #2 and #4 most similar to the subject in style, location, dwelling size and most features. They sold from June 2014 through December 2015 for prices ranging from \$723,500 to \$1,125,000 or from \$184.85 to \$248.73 per square foot of living area including land. The subject's assessment reflects a market value of \$1,060,090 or \$239.30 per square foot of living area, including land, which is supported by the best comparable sales in this record on both a fair market basis as well as a per square foot basis. The Board finds 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: April 17, 2018



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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