



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

APPELLANT: Perry Mascetti
DOCKET NO.: 16-05253.001-R-1
PARCEL NO.: 05-12-111-005

The parties of record before the Property Tax Appeal Board are Perry Mascetti, 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: \$78,020
IMPR.: \$127,270
TOTAL: \$205,290

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 2016 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 an 18,230-square foot parcel improved with a one-story dwelling of frame and masonry exterior construction that contains 3,003 square feet of living area. The dwelling was constructed in 1956. Features of the home include a partial finished basement, central air conditioning, a fireplace and a two-car garage. The property is located in Glen Ellyn, Milton Township, DuPage County.

The appellant submitted evidence to the Property Tax Appeal Board claiming inequity regarding the subject's land assessment as the basis of the appeal. In support of this argument the appellant submitted land information on four equity comparables. The appellant's land comparables were described as being located next door to .25 of a block from the subject property. Two of the comparables had different neighborhood codes than the subject property. The comparables range in size from 17,732 to 24,529 square feet of land area and have land assessments ranging from \$50,090 to \$99,990 or from \$2.82 to \$4.28 per square foot of land area. The appellant

contends that due to the irregular shape of the lot, the actual buildable area is only 2,000 square feet. The appellant submitted an aerial map of the subject property and Milton Township Property Information sheets for the four comparables.

The appellant also submitted information on four additional comparables¹ with different neighborhood codes than the subject property. The comparables range in size from 17,732 to 17,777 square feet of land area and have land assessments ranging from \$49,980 to \$50,190 or \$2.82 per square foot of land area. The appellant submitted Milton Township Property Information sheets for the four comparables. Based on this evidence the appellant requested the subject's land assessment be reduced to \$26,765 or \$1.47 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total land assessment for the subject of \$78,020 or \$4.28 per square feet of land area. In support of its contention of the correct assessment the board of review submitted a memo prepared by the township assessor, a grid analysis and photographs of the appellant's and the assessor's comparables, property record cards and maps showing the location of the subject property in relation to the appellant's and assessor's comparables.

The board of review submitted information on six equity comparables² located in the same neighborhood code as the subject property. The comparables range in size from 14,075 to 22,683 square feet of land area and have land assessments ranging from \$79,070 to \$99,900 or \$4.28 to \$5.62 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant reiterated that due to the irregular shaped lot, the assessed land valuation should be reduced.

Conclusion of Law

The taxpayer 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 not warranted.

The parties submitted information on a total of 11 suggested equity comparables for the Board's consideration with two comparables common to the appellant and one common to both parties. The Board gave less weight to the appellant's comparables #3 through #8 due to their dissimilar location when compared to the subject property. The Board also gave less weight to the appellant's comparable #2 due to its larger site size when compared to the subject property. The

¹ The appellant's comparables #6 and #8 and the appellant's comparables #3 and #4 appear to depict the same properties.

² The appellant's comparable #1 and the board of review's comparable #1 appear to depict the same property.

Board finds the appellant's comparable #1 and the board of review's comparables were more similar to the subject in location and size. These comparables had land assessments ranging from \$4.28 to \$5.62 per square foot of living area. The subject's land assessment of \$4.28 per square foot of land area is identical to the land assessment at the low end of the range established by the best comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

Although the appellant argued the irregular shape of the subject parcel has an impact on the property's value, the appellant presented no objective evidence to support this assertion.

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: July 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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