



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

APPELLANT: Mario Rizzo
DOCKET NO.: 16-06264.001-R-1
PARCEL NO.: 05-14-205-039

The parties of record before the Property Tax Appeal Board are Mario Rizzo, the appellant, by attorney Michael Elliott, of Elliott & Associates, P.C. in Des Plaines; 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: \$51,140
IMPR.: \$117,570
TOTAL: \$168,710

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 a two-story dwelling of frame construction with 2,073 square feet of living area. The dwelling was constructed in 1925. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a 360 square foot garage.¹ The property has a 12,150 square foot site and is 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 sales that were located within the same neighborhood code as the subject property. The comparables were similar two-story dwellings of frame, masonry or frame and masonry construction that ranged in size from 1,804 to 2,004 square feet of living area. The comparables were built from 1921 to 1961. Two of the

¹ The board of review reported that the subject dwelling had two fireplaces, which was not refuted by the appellant.

comparables had unfinished basements and one had a basement with finished area.² Other features of the comparables include central air conditioning, a fireplace and either a one-car or two-car garage. The comparables had lot sizes ranging from 7,414 to 10,810 square feet of land area. The comparables had sale dates occurring from June to November 2015 and sold for prices ranging from \$384,000 to \$405,000 or from \$202.10 to \$221.73 per square foot of living area, including land.

Based on this evidence the appellant requested that the subject's assessment be reduced to \$144,749.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$168,710. The subject's assessment reflects a market value of \$506,789 or \$244.47 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for DuPage County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales that were located within the same neighborhood code as the subject property. The comparables were similar two-story dwellings of frame construction that ranged in size from 1,746 to 2,525 square feet of living area. The comparables were built from 1916 to 1927. Two of the comparables had unfinished basements and three had basements with finished area. Other features of the comparables include central air conditioning, one or two fireplaces and either a one-car or two-car garage. The comparables had lot sizes ranging from 7,136 to 20,055 square feet of land area. The comparables had sale dates occurring from January 2015 to April 2016 and sold for prices ranging from \$435,000 to \$745,000 or from \$249.14 to \$299.08 per square foot of living area, including land.

The board of review's evidence included a brief critiquing the appellant's submission.

Based on this evidence the board of review requested that the subject's assessment be confirmed.

The appellant submitted rebuttal evidence critiquing the board of review's submission.

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 finds the best evidence of market value to be the appellant's comparable sales #1 and #2, as well as the board of review's comparable sale #1. These comparables were most similar to

² The board of review reported that the appellant's comparable sale #3 had finished basement area, which was not refuted by the appellant.

the subject in location, lot size, dwelling size, age and features. These comparables also sold proximate in time to the January 1, 2016 assessment date at issue. The best comparables sold from June 2015 to March 2016 for prices ranging from \$204.69 to \$249.14 per square foot of living area, including land. The subject's assessment reflects a market value of \$244.47 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. The Board gave less weight to the appellant's comparable sale #3 due to its significantly newer age and finished basement area, when compared to the subject. The Board also gave less weight to the board of review's comparable sales #2, #4 and #5 due to their finished basement area, when compared to the subject's unfinished basement. In addition, comparable #3 had a significantly larger lot and comparables #3 and #5 had considerably larger dwellings, when compared to the subject. 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(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: February 18, 2020



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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