



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

APPELLANT: Salvatore Stangarone
DOCKET NO.: 16-06455.001-R-1
PARCEL NO.: 06-12-321-015

The parties of record before the Property Tax Appeal Board are Salvatore Stangarone, the appellant, by attorney Jay D. Kostecki, of Kozar Law Office LLC, in Elmhurst, 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: \$ 69,990
IMPR.: \$219,120
TOTAL: \$289,110

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 brick construction with 3,863 square feet of living area. The dwelling was constructed in 2006. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and an attached two-car garage with 642 square feet of building area. The property has an 8,700 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board through legal counsel contending overvaluation as the basis of the appeal. The appellant challenged the improvement assessment; no dispute was raised concerning the land assessment. In support of this overvaluation argument, the appellant submitted information on five comparable sales located in the same neighborhood code assigned by the assessor to the subject property. The comparables consists of two-story dwellings of frame or masonry construction that were built between 1948 and 2014.

The homes range in size from 3,528 to 3,908 square feet of living area with full or partial basements, one of which is finished. Each dwelling features central air conditioning, one or two fireplaces and a one-car or a two-car garage. The comparables sold between December 2014 and October 2015 for prices ranging from \$582,000 to \$835,000 or from \$152.52 to \$224.58 per square foot of living area, including land.

At hearing, counsel for the appellant argued that appellant's comparables #2 and #3 were highly similar to the subject property in dwelling size and most features. Noting that these comparables sold for \$787,000 and \$830,000, respectively, the appellant argued that the subject property should be similarly valued. Thus, based on the foregoing evidence and argument, the appellant requested a total assessment of \$266,667 which would reflect a market value of \$801,072 or \$207.37 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 \$289,110. The subject's assessment reflects a market value of \$868,459 or \$224.81 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.

The board of review called Julie Patterson, York Township Deputy Assessor, for testimony. In a memorandum in the record and at hearing, the township assessing officials noted that appellant's comparable #1 was built in 2014 which is deemed to be new construction as compared to the subject that was built in 2006 and also consists of frame exterior construction as compared to the subject's brick exterior construction. The assessor also noted that appellant's comparable #2 was a good comparison to the subject property. The assessor also pointed out that appellant's comparables #4 and #5 consist of dwellings that are much older than the subject which was built in 2006.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located in the same neighborhood code assigned by the assessor to the subject property. The comparables consists of two-story dwellings of frame or masonry construction that were built between 2002 and 2010. The homes range in size from 3,490 to 4,030 square feet of living area with full basements, four of which are finished. Each dwelling features central air conditioning, two fireplaces and a two-car or a three-car garage. The comparables sold between February and July 2015 for prices ranging from \$850,000 to \$1,150,000 or from \$225.62 to \$285.36 per square foot of living area, including land.

Based on the foregoing evidence and argument, 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 a total of ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #4 and #5 as these dwellings that were built in 1948 and 1955 are each substantially older than the subject dwelling that was built in 2006. The Board has also given reduced weight to appellant's comparable #1 and board of review comparables #1, #2, #3 and #5 as each of these dwellings features a substantially finished, if not fully finished, basement as compared to the subject's unfinished basement.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 along with board of review comparable sale #4 as each of these dwellings has an unfinished basement like the subject and is similar in age, size and other features when compared to the subject. These most similar comparables sold for prices ranging from \$787,000 to \$863,000 or from \$219.11 to \$225.62 per square foot of living area, including land. The subject's assessment reflects a market value of \$868,459 or \$224.81 per square foot of living area, including land, which is slightly above the range established by the best comparable sales in this record in terms of overall value, but within the range on a per-square-foot basis. Given the subject's newer age of 2006 when compared to the best three comparables in the record that were built between 2002 and 2005, the Board finds that the subject's slightly higher overall value is justified.

Based on the foregoing 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: August 20, 2019



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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