



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

APPELLANT: Anthony Morrone
DOCKET NO.: 17-05569.001-R-1
PARCEL NO.: 05-10-204-006

The parties of record before the Property Tax Appeal Board are Anthony Morrone, the appellant, by attorney John Rock of Rock Fusco & Connelly, 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: \$ 67,640
IMPR.: \$ 92,900
TOTAL: \$160,540

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 2017 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 one-story dwelling of masonry exterior construction that has 1,504 square feet of living area. The dwelling was constructed in 1955. The home features a partially finished full basement, central air conditioning and a 660 square foot three-car garage. The subject property is located in Milton Township, DuPage County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. In support of the inequity claim, the appellant submitted a grid analysis for three assessment comparables located in the same neighborhood code as the subject. The comparables consist of one-story dwellings of masonry exterior construction that were from 61 to 65 years old. Two comparables were reported to have unfinished basements while one comparables does not have a basement. The comparables have garages that range in size from 260 to 308 square feet of building area. Appellant's counsel failed to disclose whether

the comparables have central air conditioning or fireplaces. The dwellings range in size from 1,395 to 1,726 square feet of living area. The comparables have improvement assessments ranging from \$71,960 to \$89,400 or from \$43.29 to \$56.30 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$160,540. The subject property has an improvement assessment of \$92,900 or \$61.77 per square foot of living area.

With respect to the appellant's evidence, the board of review argued each comparable has less bathrooms and smaller garages. In addition, two comparables have inferior unfinished basements and one comparable does not have a basement when compared to the subject.

In support of the subject's assessment, the board of review submitted a detailed grid analysis of six assessment comparables located in the same neighborhood code as the subject. The comparables consist of one-story dwellings of masonry exterior construction that were built from 1951 to 1956. The comparables have partially finished full basements, central air conditioning and garages that contain from 260 to 552 square feet of building area. Four comparables have a fireplace. The dwellings range in size from 1,050 to 1,725 square feet of living area and have improvement assessments ranging from \$65,300 to \$115,590 or from \$62.02 to \$76.89 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer argued 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 failed to meet this burden of proof.

The record contains nine assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant due to their lack of a basement or finished basement area, inferior when compared to the subject. The Board gave less weight to board of review comparables #2, #3 and #6 due to their smaller dwelling sizes when compared to the subject. The Board finds the remaining three comparables submitted by the board of review are more similar when compared to the subject in location, design, age, dwelling size and most features. These comparables have improvement assessments ranging from \$86,210 to \$115,590 or from \$62.02 to \$67.54 per square foot of living area. The subject property has an improvement assessment of \$92,900 or \$61.77 per square foot of living area, which falls within the range established by most similar assessment comparables contained in the record on an overall basis and below the range on a per square foot basis. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's

improvement assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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 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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