



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

APPELLANT: Rose & Dominick Scumaci  
DOCKET NO.: 17-05631.001-R-1  
PARCEL NO.: 09-20-307-012

The parties of record before the Property Tax Appeal Board are Rose & Dominick Scumaci, the appellants, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher, 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:** \$44,100  
**IMPR.:** \$90,160  
**TOTAL:** \$134,260

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 part two-story and part one-story dwelling of frame and brick exterior construction with 2,541 square feet of living area. The dwelling was constructed in 1977. Features<sup>1</sup> of the home include a partial unfinished basement, central air conditioning, a fireplace and a 483 square foot garage. The property has a 10,500 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted limited information on three equity comparables located within the same neighborhood code assigned by the assessor to the subject

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<sup>1</sup> Descriptive data concerning the subject and the appellants' comparables was drawn in part from data and property record cards submitted by the board of review.

property. The comparables consist of part two-story and part one-story dwellings of frame exterior construction that were built from 1977 to 1979. The dwellings range in size from 2,728 to 2,866 square feet of living area and feature a full or partial unfinished basement. The homes have central air conditioning and a garage containing either 462 or 506 square feet of building area. Two of the comparables each have a fireplace. The appellants' comparables have improvement assessments ranging from \$84,200 to \$88,850 or from \$30.86 to \$31.24 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$78,847 or \$31.03 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$134,260. The subject property has an improvement assessment of \$90,160 or \$35.48 per square foot of living area.

In response to the appellants' evidence, the board of review submitted data prepared by the Downers Grove Township Assessor's Office. The assessor noted that none of the appellants' comparable dwellings have the same frame and brick exterior construction of the subject and there are also differences in basement size and/or fireplace amenity when compared to the subject.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on three equity comparables each of which is located in the same neighborhood code assigned by the assessor to the subject property. The comparables are improved with part two-story and part one-story dwellings of frame and brick exterior construction ranging in size from 2,368 to 2,624 square feet of living area. The dwellings were constructed in 1978 or 1981 and comparable #3 has an effective age of 1990. Each comparable features a partial unfinished basement, central air conditioning, a fireplace and a garage of either 460 or 462 square feet of building area. The comparables have improvement assessments ranging from \$83,940 to \$90,250 or from \$34.39 to \$35.45 per square foot of living area. Based on this evidence, the board of review requested that the subject's improvement assessment be affirmed.

### **Conclusion of Law**

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of six comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #1 and #2 along with board of review comparable #1 due to their substantially larger basements when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be appellants' comparable #3 and board of review comparables #2 and #3 which are each similar to the subject in location, age, size and most features including having a parties unfinished basement. These comparables had improvement assessments that ranged from \$83,940 to \$88,060 or from \$30.86 to \$35.45 per square foot of living area. The subject's improvement assessment of \$90,160 or \$35.48 per square foot of living area falls slightly above the range established by the best comparables in this record on a per-square-foot basis which appears to be logical when considering the subject's slightly larger garage as compared to the three best comparables. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellants 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.

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 21, 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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