



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

APPELLANT: Joann Muscato
DOCKET NO.: 18-04462.001-R-1
PARCEL NO.: 01-09-405-011

The parties of record before the Property Tax Appeal Board are Joann Muscato, the appellant, by attorney Mary Kate Gorman, 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: \$25,230
IMPR.: \$58,210
TOTAL: \$83,440

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 2018 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 tri-level dwelling of aluminum and brick trim exterior construction with 1,912 square feet of living area.¹ The dwelling was constructed in 1978. Features of the home include an unfinished basement, central air conditioning, a fireplace and a two-car attached garage with 460 square feet of building area. The property has approximately a 7,936 square foot site and is located in Bartlett, Wayne Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant completed Section IV – Recent Sale Data and reported that the subject property was purchased in March 2015 for a price of \$247,500. The appellant further reported that the parties to the transaction were not related, the property was sold through a realtor and the property was advertised through the Multiple Listing Service (MLS) for a period of 149 days. In further

¹ The subject's total living area of 1,912 square feet appears to include a 414 square foot finished lower level according to the property record card submitted by the board of review

support of the appeal, the appellant provided a copy of the Settlement Statement which reiterated the purchase price, date of sale and depicted brokers' fees were distributed to two separate entities. The appellant also reported the property sold using a contract for deed dated February 18, 2015. Based on this evidence, the appellant requested a reduction in the subject's assessment to approximately reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$83,440. The subject's assessment reflects a market value of \$250,721 or \$131.13 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for DuPage County of 33.28% as determined by the Illinois Department of Revenue.

A copy of the assessor's notes in response to the appeal and a building permit were submitted by the board of review. The assessor asserts the condition of the subject property has improved since the 2015 sale because a permit was issued in June 2017 for bathroom remodeling with an estimated cost of \$10,000.

In further support of its contention of the correct assessment, the board of review submitted information on seven comparable sales provided by the township assessor that were located within the same assessment neighborhood and within .33 of a mile from subject. The comparables are described as either tri-level or two-story dwellings of vinyl, aluminum or vinyl and brick trim exterior construction with either 1,912² or 1,938 square feet of living area and were built from 1977 to 1979. Five comparables have unfinished basements and five comparables each have a 414 square foot lower level. Each comparable has central air conditioning and a garage with either 440 or 460 square feet of building area. Six comparables each have one fireplace. The comparables have lot sizes ranging from approximately 7,872 to 10,462 square feet of land area. The sales occurred from May 2016 to August 2018 for prices ranging from \$267,000 to \$304,000 or from \$139.64 to \$159.00 per square foot of living area, including land. Based on this evidence, the board of review requested no change to 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 Board gave little weight to the subject's March 2015 sale due to the fact the sale occurred over two years from the subject's January 1, 2018 assessment date and therefore, was less likely to be reflective of market value than other more recent comparable sales in the record.

² Board of review comparables #1 through #5 each have 1,912 square feet of total living area as noted in the grid analysis. The total living area for each comparable appears to include a 414 square foot finished lower level according to the property record cards submitted by the board of review.

The Board gave less weight to board of review comparable #1 as the sale occurred in May 2016 which is dated and less likely to be reflective of market value and comparables #6 and #7 which were dissimilar two-story style dwellings when compared to the subject's tri-level style dwelling.

The Board finds the best evidence of market value in the record to be the board of review comparable sales #2 through #5. These comparables sold proximate in time to the assessment date at issue and are most similar to the subject in location, dwelling size, design, age and most features. The comparables sold in June 2018 or August 2018 for prices ranging from \$267,000 to \$304,000 or from \$139.64 to \$159.00 per square foot of living area, including land. These sales indicate the subject's purchase price of \$247,500 is not reflective of fair cash value as of January 1, 2018. Furthermore, the subject's market value of \$250,721 or \$131.13 per square foot of living area, including land, as reflected by the assessment falls below the range established by the board of review comparable sales. Based on this record, 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 16, 2021



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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