



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

APPELLANT: Michael T. Colletti
DOCKET NO.: 18-04939.001-R-2
PARCEL NO.: 08-27-102-007

The parties of record before the Property Tax Appeal Board are Michael T. Colletti, the appellant, by Jessica Hill-Magiera, Attorney at Law, in Lake Zurich, 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: \$199,830
IMPR.: \$575,030
TOTAL: \$774,860

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 part two-story and part one-story dwelling of brick exterior construction with 7,696 square feet of living area. The dwelling was constructed in 1999. Features of the home include a basement with 3,197 square feet of finished area, central air conditioning, seven fireplaces, a 1,698 square foot garage and an inground swimming pool. The property has a 107,260 square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales that were located within Naperville and from .32 of a mile to 2.84 miles from the subject. The comparables have lots of unknown size which are improved with dwellings that range in size from 6,231 to 9,049 square feet of living area and were built between 1987 and 2009. Each comparable has a basement, four of which

have finished areas. As reported by the appellant each property has a garage ranging in size from 817 to 1,824 square feet of building area. The comparables sold from January 2017 to June 2018 for prices ranging from \$1,200,000 to \$1,800,000 or from \$140.29 to \$248.76 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$551,760, which would reflect a total market value of approximately \$1,655,446 or \$215.10 per square foot of living area, land included, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$774,860. The subject's assessment reflects a market value of \$2,328,305 or \$302.53 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.

In response to the appellant's evidence, the board of review submitted data prepared by the township assessor which included a grid analysis of the appellant's comparables. This additional data depicts that the comparable parcels range in size from 22,091 to 345,612 square feet of land area which are improved with three, 2.5-story or three, part two-story and part one-story dwellings of brick or frame and brick exterior construction. Each dwelling has central air conditioning and from three to eight fireplaces. No other pool-type amenities were reported in the assessor's data for these comparables.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales prepared by the township assessor. The comparables were located from 2.16 to 4.69 miles from the subject. The parcels range in size from 12,741 to 57,935 square feet of land area and are improved with either 2.5-story or part two-story and part one-story dwellings of either brick or frame and brick exterior construction. The dwellings were built from 2001 to 2008 and range in size from 6,289 to 9,253 square feet of living area. Each dwelling has a basement with finished area, central air conditioning, three or five fireplaces and either a three-car garage (comparable #1) or a garage of either 1,387 or 1,684 square feet of building area (comparables #2 and #3, respectively). Comparable #2 has both an inground swimming pool and a 582 square foot pool house. Comparable #3 has an inground swimming pool, a 2,058 square foot pool enclosure and a 936 square foot coach house. The comparables sold from October 2017 to November 2018 for prices ranging from \$2,400,000 to \$3,000,000 or from \$311.24 to \$403.88 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant argued that board of review comparables #1 and #2 are each distant from the subject property and located in different townships than the subject property. The appellant asserted, despite significant differences in the amenities when compared to the subject property, comparable #3 presented by the board of review was an acceptable comparable sale. The appellant further asserted that appellant's comparables #1, #2, #3 and #6 were the best properties to compare to the subject. Using all five "best" comparables, the appellant argued in rebuttal that the subject's assessment should be reduced to reflect an estimated market value of \$1,697,807 or \$220.61 per square foot of living area, including land.

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 nine comparable properties to support their respective positions before the Property Tax Appeal Board. The Board finds that none of the comparables are particularly similar to the subject in location, lot size, dwelling size, age and/or amenities when compared to the subject property. The Board has given reduced weight to appellant's comparables #2 and #4 due to the lack of any basement finish in either of these dwellings. The Board has given reduced weight to board of review comparables #2 and #3 due to the additional amenities of a pool house, pool enclosure and/or coach house which are not amenities of the subject.

On this limited record, the Board finds the best evidence of market value to be appellant's comparable sales #1, #3, #5 and #6 along with board of review comparable sale #1. But for appellant's comparable #1, each of these comparables present significantly smaller lots and smaller dwellings which would require upward adjustments to make them more equivalent to the subject. These most similar comparables sold between January 2017 and November 2018 for prices ranging from \$1,285,000 to \$2,400,000 or from \$195.79 to \$311.24 per square foot of living area, including land. The subject's assessment reflects a market value of \$2,328,305 or \$302.53 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering necessary upward adjustments to the best comparables for differences when compared to the subject in characteristics such as lot size and inground pool amenity, 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: May 18, 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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