



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

APPELLANT: Santino Scarlato  
DOCKET NO.: 18-05181.001-R-1  
PARCEL NO.: 05-03-300-032

The parties of record before the Property Tax Appeal Board are Santino Scarlato, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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:** \$27,580  
**IMPR.:** \$168,000  
**TOTAL:** \$195,580

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 two-story dwelling of frame construction with 3,225 square feet of living area. The dwelling was constructed in 2015. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a three-car garage with 641 square feet of building area. The property has a 13,882 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$520,000 as of January 1, 2018. The appraisal was prepared by Nicholas J. Mulligan, a Certified Residential Real Estate Appraiser for ad valorem purpose only.

The appraiser described the subject property as being in good condition and no functional or external inadequacies were noted.

In estimating the market value of the subject property, the appellant's appraiser developed the sales comparison approach to value using five comparable sales improved with two-story dwellings of brick and cedar, brick and frame or frame exterior construction that range in size from 2,652 to 3,519 square feet of living area. The dwellings were built from 1991 to 2013 or approximately 5 to 27 years old. Each comparable has a full basement with two having finished area, central air conditioning, one fireplace and a two-car or three-car garage. These properties have sites ranging in size from 10,009 to 13,340 square feet of land area and are located from .01 to 2.61 miles from the subject property. The sales occurred from December 2016 to November 2017 for prices ranging from \$497,000 to \$533,000 or from \$141.23 to \$188.54 per square foot of living area, inclusive of the land. Adjustments were made to the comparables for differences in location, site size, baths, gross living area, finished basement area and garages from the subject to arrive at adjusted prices ranging from \$461,250 to \$526,500. The appraiser arrived at an estimated market value of \$520,000 as of the January 1, 2018. The appellant requested the subject's assessment be reduced to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$195,580. The subject's assessment reflects a market value of \$587,680 or \$182.23 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 argued that the appellant's comparable sales are located at least one mile from the subject, except for comparable #5. The evidence also disclosed the board of review offered to stipulate to \$188,190 which was not accepted by the appellant.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales improved with two-story dwellings of frame or frame and masonry exterior construction that range in size from 3,008 to 3,131 square feet of living area. The homes were built from 1994 to 2008. Each comparable has a partially finished basement, central air conditioning, one fireplace and a two-car or a three-car garage ranging in size from 420 to 775 square feet of building area. The comparables have sites ranging in size from 10,882 to 15,521 square feet of land area and are located from .27 to .41 miles from the subject property. The comparables sold from March 2016 to May 2018 for prices ranging from \$565,000 to \$632,500 or from \$184.34 to \$210.27 per square foot of living area, including land. The board of review evidence includes a map depicting the location of both parties' comparables in relation to the subject property.

The board of review requested the assessment be confirmed.

### **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 appellant submitted an appraisal of the subject property and the board of review provided five comparable sales in support of their respective positions. The Board gave less weight to the conclusion of value in the appellant's appraisal report based on the appraiser utilizing four sales of older dwellings located approximately one mile or more from the subject. In addition, the appraiser made a contradictory adjustment as the appraiser indicated the subject has no external obsolescence but in the sales comparison analysis, the appraiser indicated the subject has a busy street location and applied negative adjustments to four of the five comparables which were reported as not having a busy street location. These factors undermine the appraiser's final value conclusion.

The board of review submitted five comparable sales for the Board's consideration. The Board gave less weight to the board of review comparable sales #2 through #5 as their sales occurred from March to July 2016 which were dated and less likely to be reflective of market value as of January 1, 2018 assessment date and/or were older dwellings.

The Board finds the best evidence of market value to be appellant's comparable #5 and board of review comparable sale #1. Both comparables sold proximate in time to the assessment date at issue and are most similar to the subject in age but have varying degrees of similarity to the subject in site size, dwelling size, design and features. These sales sold for prices of \$533,000 and \$632,500 or for \$154.00 and \$210.27 per square foot of living area, including land. The subject's assessment reflects a market value of \$587,680 or \$182.23 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported 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: March 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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