



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

APPELLANT: Roberta Cacioppo & John Caruso
DOCKET NO.: 19-03153.001-R-1
PARCEL NO.: 05-19-305-044

The parties of record before the Property Tax Appeal Board are Roberta Cacioppo & John Caruso, the appellants; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$16,230
IMPR.: \$105,000
TOTAL: \$121,230

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 2019 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 exterior construction with 2,555 square feet of living area. The dwelling was constructed in 1991 and is 29 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 484 square foot garage. The property has a 6,568 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellants contend assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables located within two blocks of the subject. One comparable is located in the same assessment neighborhood as the subject property. The comparables are improved with two-story dwellings of frame or brick and frame exterior construction that range in size from 2,236 to 2,616 square feet of living area. The homes range in age from 31 to 43 years old. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage

ranging in size from 420 to 572 square feet of building area. The comparables have improvement assessments that range from \$98,710 to \$103,380 or from \$38.52 to \$46.23 per square foot of living area.

The appellants also submitted an unsigned copy of a 2019 Valuation Agreement from the Milton Township Assessor's Office. The document represents an offer by the Milton Township to reduce the subject's 2019 total assessment to \$133,330 and an improvement assessment of \$117,100. The fact that the document was not signed, indicates to the Board that the appellants did not accept this offer. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$105,000 or \$41.10 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 \$141,430. The subject has an improvement assessment of \$125,200 or \$49.00 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject property and within 0.11 of a mile from the subject. The comparables are improved with two-story dwellings of frame exterior construction that range in size from 2,486 to 2,557 square feet of living area. The homes were built from 1989 to 1992. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 399 to 462 square feet of building area. The comparables have improvement assessments that range from \$127,210 to \$133,670 or from \$51.17 to \$52.77 per square foot of living area.

The board of review submitted written comments indicating that the subject's land value has been adjusted due to its location on a through street with apartments across the street. It contended that the appellants had been offered a 2019 Valuation Agreement which the appellants "refused to sign." The board of review critiqued the appellants' comparables #2, #3 and #4 as being located in different neighborhoods than the subject and more than 10 years older than the subject property. The board of review also submitted a map depicting the proximity of the subject to both parties' comparables. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants described the subject as located on a block of only five homes, across the street from apartments and on a street that is considered a thoroughfare. The appellants contended their lot is among the smallest in the area and that a majority of their yard is impacted by an easement. They argued that the assessor has incorrect basement square footage for the subject improvement and that the subject suffers from limited access to Belleau Woods Dr. The appellants raised issues related to Milton Township's treatment of the appellants as compared to the appellants' neighbors, contending preferential treatment to some property owners and a lack of transparency in communications with the appellants. Finally, the appellants submitted assessment and property information on two properties on their block which they argued have assessments which reflect locational and view factors similar to the subject.

Conclusion of Law

The appellants 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 met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter, the appellants provided two comparable properties in the subject's neighborhood not previously submitted by the appellants as equity comparables. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Admin.Code 1910.66(c))

Pursuant to this rule, the Property Tax Appeal Board finds that the additional new comparables submitted by the appellants are improper rebuttal evidence and will not be considered by the Board in its determination of the correct assessment.

The appellants argued the township had incorrect basement measurements for the subject, however, they offered no evidence to support this claim. The appellants also claimed their lot suffered from an easement, with no further explanation or documentation.

The parties submitted eight assessment comparables for the Board's consideration. The Board gives reduced weight to the appellants' comparables #2 and #3 which are older in age when compared to the subject. The Board gives less weight to the board of review comparables which, based on the map submitted by the board of review, are located on a cul-de-sac street and/or adjacent to a green space in contrast to the subject's location on a through street with a view of multi-family dwellings and limited access to other subdivision streets.

The Board finds the best evidence of assessment equity to be the remaining two comparables which are relatively similar to the subject in location, age, dwelling size and most features. The comparables have improvement assessments of \$100,770 and \$103,380 or for \$38.52 and \$46.23 per square foot of living area. The subject has an improvement assessment of \$125,200 or \$49.00 which is greater than two best equity comparables in the record on an overall and per square foot basis. After considering adjustments to the comparables for differences from the subject, the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment, commensurate with the request, is 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: January 18, 2022



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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