



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

APPELLANT: Joann Muscato
DOCKET NO.: 19-03421.001-R-1
PARCEL NO.: 01-09-405-011

The parties of record before the Property Tax Appeal Board are Joann Muscato, the appellant, by Mary Kate Gorman, Attorney at Law 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: \$26,370
IMPR.: \$63,580
TOTAL: \$89,950

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 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 tri-level dwelling of frame and masonry exterior construction with 1,912 square feet of living area. The dwelling was constructed in 1978. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a two-car garage with 460 square feet of building area. The property has 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 submitted information on four comparables located within .8 of a mile from the subject. The comparables have lot sizes ranging from 9,099 to 11,138 square feet of land area and are described as two-story dwellings of frame or frame and masonry exterior construction that range in size from 1,776 to 2,307 square feet of living area. The dwellings were constructed from 1979 to 1990. One comparable has a partial basement that has finished area. Each comparable has central air conditioning and a two-car garage. Three comparables each have a

fireplace. The comparables sold from May 2018 to September 2019 for prices ranging from \$233,000 to \$259,900 or from \$101.00 to \$146.34 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$89,950 reflecting a market value of \$272,658 or \$142.60 per square foot of living area, including land, when using the 2019 three year average median level of assessment for DuPage County of 32.99% as determined by the Illinois Department of Revenue.

The board of review submitted "Assessor Notes" along with additional data on both parties' comparables. The assessor argued the appellant's comparables are different model/style homes as compared to the subject and the comparables submitted by the assessor which are similar "Brookton" model type homes. In addition, comparable #1 was purchased by an investor and was extensively remodeled and subsequently sold again in June 2020 for \$326,000 or \$141.30 per square foot of living area, including land.

In support of its contention of the correct assessment, the board of review submitted five comparables located within .33 of a mile from the subject. The comparables have lot sizes ranging from approximately 7,872 to 10,462 square feet of land area and consist of tri-level dwellings of frame and brick trim exterior construction with each containing 1,912 square feet of living area. The dwellings were constructed from 1977 to 1979. Four comparables have partial basements with one having finished area. Each comparable has central air conditioning and a two-car garage with 460 square feet of building area. Three comparables each have a fireplace. The comparables sold from June to September 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 confirmation of the subject's assessment.

Conclusion of Law

The appellant contends that 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 has given reduced weight to the appellant's comparables due to differences in style and/or dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the board of review comparable sales which are most similar to the subject in location, design, dwelling size and most features. These comparables sold from June to September 2018 for prices ranging from \$267,000 to \$304,000 or from \$139.64 to \$159.000 per square foot of living area, including land. The subject's assessment reflects a market value of \$272,658 or \$142.60 per square foot of living area, including land, which is within the range of the best comparable sales in this record. After considering adjustments to the best comparable sales 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:

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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