



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

APPELLANT: Vincenzo & Linda Brusca
DOCKET NO.: 19-03444.001-R-1
PARCEL NO.: 02-23-304-016

The parties of record before the Property Tax Appeal Board are Vincenzo & Linda Brusca, 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 **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: \$28,170
IMPR.: \$59,720
TOTAL: \$87,890

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 one-story single-family dwelling of mixed exterior construction with 1,710 square feet of living area. The dwelling was constructed in 1974. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and an attached two-car garage. The property has a 19,546 square foot site and is located in Bloomingdale, Bloomingdale Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on four comparable sales located within close proximity to the subject. The comparable parcels range in size from 9,544 to 11,289 square feet of land area and have been improved with two, split-level dwellings or two, one-story dwellings of frame exterior construction. The dwellings were built from 1972 to 1974 and range in size from 1,114 to 1,710 square feet of living area. The two split-level dwellings each have 600 and 585 square feet of lower-level areas, with 400 and 292 square feet of finished lower-level areas, respectively. Each

home has central air conditioning and a two-car garage. Comparable #2 has a fireplace. The properties sold from June 2013 to February 2019 for prices ranging from \$179,000 to \$210,000 or from \$117.54 to \$184.92 per square foot of living area, including land. Based on this evidence, the appellants requested a total reduced assessment for the subject of \$71,670 which would reflect a market value of \$215,032 or \$125.75 per square foot of living area, including land, 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 \$87,890. The subject's assessment reflects a market value of \$266,414 or \$155.80 per square foot of living area, land included, 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.

In response to the appeal, the board of review submitted a memorandum from the Bloomingdale Township Assessor noting differences in design in the comparables presented by the appellants but also acknowledging that all of the homes have similar amenities to the subject.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on eight comparables, five of which depict recent sales data and each of which includes assessment data. Since the appellants' appeal is based upon a market value argument, the Property Tax Appeal Board will not analyze nor reiterate the assessment data presented by the board of review.

Board of review comparable sales #1 through #5 are located in the same subdivision as the subject property. The five parcels range in size from 9,244 to 10,565 square feet of land area and have each been improved with a one-story dwelling of mixed exterior construction. The homes were built in either 1971 or 1972 and contain either 1,627 or 1,659 square feet of living area. Features of each property include central air conditioning and a two-car garage. The comparables sold from June 2017 to June 2019 for prices ranging from \$275,000 to \$315,000 or from \$169.02 to \$189.87 per square foot of living area, including land. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 appellants 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 sales to support their respective positions before the Property Tax Appeal Board on this market value appeal. The Board has given reduced weight to appellants' comparables #1, #3 and #4 due to differences in design (split-level) and/or dates of sale that were not as proximate in time to the valuation date of January 1, 2019 in this appeal as other sales in the record.

The Board finds the best evidence of market value to be appellants' comparable sale #2 along with board of review comparable sales #1 through #5 which are all similar to the subject in location, design, age, size, foundation and some features. The subject has a superior lot size of 19,546 square feet which would necessitate upward adjustments to the smaller lot sizes of each of these best comparable sales. The subject has a fireplace which is a feature only of appellants' comparable sale #2 and would necessitate upward adjustments to the board of review comparables to make them more equivalent to the subject property. These six most similar comparables sold from June 2017 to June 2019 for prices ranging from \$201,000 to \$315,000 or from \$117.54 to \$189.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$266,414 or \$155.80 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Appellant's comparable #2 may be most similar to the subject in location, age, design and features, but this property has a substantially smaller lot size than the subject's 19,546 square foot lot. Despite the subject's much larger lot size and a fireplace amenity, the subject property is not overvalued in comparison to these most similar properties in the record. Based on the evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Property Tax Appeal Board finds a reduction in the subject's assessment is not warranted.

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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