



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

APPELLANT: Mercurio Muzzupappa
DOCKET NO.: 19-05721.001-R-1
PARCEL NO.: 03-20-300-011

The parties of record before the Property Tax Appeal Board are Mercurio Muzzupappa, the appellant, by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd. 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 ***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: \$38,490
IMPR.: \$61,305
TOTAL: \$99,795

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 one-story dwelling of brick and masonry construction with 1,944 square feet of living area. The dwelling is 44 years old. Features of the home include a 1,619 square foot basement that is 60% finished, central air conditioning, a fireplace and a 2-car garage. The property has an 8,443 square foot site and is located in Addison, Addison 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 \$302,500 as of January 1, 2019. The appellant's appraiser inspected the interior and exterior of the subject property on November 16, 2019 and observed that the subject was in average to above average condition and has a newer effective age of 30 years old, due to modernization of the kitchen and master bath about 20 years prior.

The appellant's appraisal was completed using the sales comparison approach to value property in estimating a market value for the subject property. The appellant's appraiser selected four comparable properties that are located from .17 to .71 of a mile from the subject property. The comparables have sites ranging in size from 8,281 to 20,756 square feet of land area that are improved with dwellings that range in size from 1,435 to 2,200 square feet of living area. The homes range in age from 49 to 61 years old and have other features with varying degrees of similarity to the subject. The comparables sold from April 2017 to July 2018 for prices ranging from \$243,000 to \$325,000 or from \$138.89 to \$170.34 per square foot of living area, including land. After adjustments, the comparables had adjusted sale prices ranging from \$280,500 to \$322,500 or from \$138.64 to \$195.47 per square foot of living area, including land. Based on this evidence the appellant requested that the subject's assessment be reduced to \$100,823.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$114,190. The subject's assessment reflects a market value of \$346,135 or \$178.05 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 support of its contention of the correct assessment the board of review submitted information on three comparable sales, two of which are located within the same neighborhood code as the subject. The comparables have sites ranging in size from 7,743 to 59,500 square feet of land area that are improved with dwellings that range in size from 1,225 to 1,674 square feet of living area. The homes were built between 1956 and 1971. The comparables have other features with varying degrees of similarity to the subject. The comparables sold from November 2016 to June 2017 for prices ranging from \$250,000 to \$385,000 or from \$204.08 to \$229.99 per square foot of living area, including land.

The board of review's sales grid noted that the appellant's appraisal sales #1 and #2 are located within an entirely different subdivision than that of the subject. The notes also reveal that building permits were taken out for the subject property since its purchase in 2015 for \$270,000. The board of review also lists a different owner for the subject property than that of the appellant. Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellant submitted rebuttal critiquing the board of review's submission.

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

The Board finds the best evidence of market value to be the appraisal submitted by the appellant estimating the subject property had a market value of \$302,500 as of January 1, 2019. The subject's assessment reflects a market value of \$346,135 or \$178.05 per square foot of living area, including land, which is above the appraised value. The Board gave less weight to the board of review's unadjusted sales grid, as this evidence does not overcome the weight of the appellant's appraisal evidence. The Board finds the subject property had a market value of \$302,500 as of the assessment date at issue. Since market value has been established the 2019 three-year average median level of assessments for DuPage County of 32.99% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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: February 15, 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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