



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

APPELLANT: Robert Marassa
DOCKET NO.: 19-08308.001-R-1
PARCEL NO.: 07-13-425-003

The parties of record before the Property Tax Appeal Board are Robert Marassa, the appellant, 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: \$108,220
IMPR.: \$351,830
TOTAL: \$460,050

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 is improved with a 2.5-story dwelling of frame exterior construction with 5,153 square feet of living area.¹ The dwelling was constructed in 2004 and is approximately 15 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace and a three-car garage with 770 square feet of building area. The property has a 11,178 square foot site and is located in Naperville, Naperville Township, DuPage County.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. The land assessment was not contested. In support of these arguments the appellant submitted information on four comparables located from 1 block to .75 of a mile from the subject. The properties have sites ranging in size from 6,600 to 14,375 square feet of land area and are improved with 2-story or 3-story dwellings of frame, brick and frame, or brick and stone exterior

¹ The Board finds the best evidence for the description of the subject property was the property record presented by the board of review.

construction that range in size from 4,969 to 6,631 square feet of living area. The dwellings range in age from 10 to 16 years old. The comparables each have a basement with finished area, central air conditioning, one fireplace and a three-car or a four-car garage. These properties sold from June 2018 to December 2019 for prices ranging from \$1,040,000 to \$1,450,000 or from \$202.25 to \$245.92 per square foot of living area, including land. These comparables have improvement assessments ranging from \$299,070 to \$370,610 or from \$55.89 to \$63.31 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$460,050. The subject's assessment reflects a market value of \$1,394,513 or \$270.62 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. The subject property has an improvement assessment of \$351,830 or \$68.28 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a spreadsheet, property records and a map depicting the locations of both parties comparables in relation to the subject. The six board of review comparable properties are located within the same assessment neighborhood as the subject. The comparables have sites ranging in size from 8,149 to 14,656 square feet of land area and are improved with 2-story or 2.5-story dwellings of frame or frame and brick exterior construction that range in size from 4,259 to 5,218 square feet of living area. The dwellings range were built from 2003 to 2014. Each comparable has a basement with finished area and one to four fireplaces. Comparables #1, #2, #4, #5 and #6 each have a three-car garage ranging in size from 609 to 887 square feet of building area. Comparable #3 has a one-car and a two-car garage totaling 664 square feet of building area. The properties sold from August 2017 to May 2019 for prices ranging from \$1,262,000 to \$1,750,000 or from \$254.89 to \$368.34 per square foot of living area, including land. The comparables have improvement assessments ranging from \$302,920 to \$370,610 or from \$69.69 to \$77.45 per square foot of living area.

Furthermore, the board of review argued appellant's comparable #1 only has a two-car garage and appellant's gridded comparable #3 is located in a different township when compared to the subject. In addition, the board of review argued appellant's comparable #2 which is the same as board of review comparable #4 has incorrect square footage which was unrefuted by the appellant. The board of review reported it has 4,785 square feet of living area, not 6,631 square feet of living area as indicated by the appellant. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends in part 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 finds the parties submitted nine comparable sales for the Board's consideration as one comparable was common to both parties. The Board gives less weight to appellant's comparable #1 which is located on a 40% smaller site and has a smaller two-car garage when compared to the subject. The Board gives less weight to appellant's comparable #3 which is located in a different township than the subject. The Board gives less weight to board of review comparable #1 as it sold in August 2017 which is less proximate in time to the January 1, 2019 assessment date than the parties' remaining comparable sales. Reduced weight was also given to board of review comparables #2 and #5 due to newer age or smaller dwelling size when compared to the subject.

The Board finds the best evidence of the subject's market value to the parties' remaining comparables which includes the common comparable. These comparables sold proximate in time to the January 1, 2019, assessment date and overall are more similar to the subject property in location, site size, age, dwelling size and features. These properties sold from June 2018 to March 2019 for prices ranging from \$1,222,000 to \$1,750,000 or from \$254.89 to \$303.03 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,394,513 or \$270.62 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Therefore, after considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

Alternatively, the appellant contends 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 appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The Board finds the parties submitted nine equity comparables for the Board's consideration as one comparable was common to both parties. The Board gives less weight to appellant's comparable #3 which is located in a different township than the subject. The Board gives less weight to board of review comparables #2 and #5 due to newer age or smaller dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the parties' comparables which includes the common comparable. These comparables have improvement assessments ranging from \$299,070 to \$370,610 or from \$60.19 to \$77.45 per square foot of living area. The subject's improvement assessment of \$351,830 or \$68.28 per square foot of living area falls within the range established by the best comparables in this record. Therefore, after considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified based on assessment inequity.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

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: June 21, 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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