



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

APPELLANT: Santino Scarlato
DOCKET NO.: 19-08868.001-R-1
PARCEL NO.: 05-03-300-032

The parties of record before the Property Tax Appeal Board are Santino Scarlato, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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: \$29,270
IMPR.: \$170,460
TOTAL: \$199,730

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 two-story dwelling of frame exterior construction with 3,225 square feet of living area. The dwelling was constructed in 2015 and is approximately 4 years old. Features of the home include an unfinished walkout basement, central air conditioning, a fireplace, and a 3-car garage with 641 square feet of building area. The property has an approximately 13,882 square foot site and is located in Wheaton, Milton 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 \$520,000 as of January 1, 2018. The appraisal was prepared by Nicholas J. Mulligan, a certified residential appraiser, to determine the market value of the subject property for ad valorem tax purposes.

Under the sales comparison approach, the appraiser examined three comparable sales located from 0.98 of a mile to 2.61 miles from the subject property. The parcels range in size from 10,803 to 13,340 square feet of land area and are improved with two-story homes of brick and frame or brick and cedar exterior construction ranging in size from 2,652 to 3,519 square feet of living area. The dwellings range in age from 21 to 27 years old. Each home has a basement, two of which have finished area, central air conditioning, a fireplace, and a 3-car garage. The comparables sold from December 2016 to November 2017 for prices ranging from \$497,000 to \$530,000 or from \$141.23 to \$188.54 per square foot of living area, including land.

The appraiser made adjustments to these comparables for differences from the subject, such as location, site size, room count, dwelling size, and basement finish, and for financing concessions, resulting in adjusted sale prices ranging from \$461,250 to \$519,000. Based on the foregoing, the appraiser opined the subject had a market value of \$520,000 as of January 1, 2018.

Based on this evidence the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$199,730. The subject's assessment reflects a market value of \$605,426 or \$187.73 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, a grid analysis identified as "Appellant's Comparables", together with a map showing the locations of these comparables and the board of review's comparables in relation to the subject and property record cards for these comparables and the board of review's comparables,¹ and a brief contending that the appraisal sales are located more than a mile from the subject property and are older homes than the subject dwelling, whereas the board of review's comparables are located within a mile of the subject property in comparable neighborhoods to the subject and are similar to the subject in features.

The board of review's comparables are located from 0.41 to 0.69 of a mile from the subject property and are located in Glen Ellyn. The parcels range in size from 10,460 to 10,882 square feet of land area and are improved with two-story homes of frame or frame and masonry exterior construction ranging in size from 2,983 to 3,460 square feet of living area. The dwellings were built from 2007 to 2017. Each home has a basement with finished area, central air conditioning, a fireplace, and a 2-car or 3-car garage. The comparables sold from December 2017 to May 2018 for prices ranging from \$621,500 to \$690,000 or from \$199.42 to \$210.27 per square foot of living area, including land.

¹ The Board notes that the sales described as the appellant's comparables by the board of review are not the same sales presented in the appraisal report. Comparable #1 is the same property as appraisal sale #1 but describes a different sale. Comparables #2 and #3 are the same properties as appraisal sales #2 and #3. Comparables #4 and #4 were not presented in the appraisal or otherwise submitted by the appellant and will not be further described herein.

The board of review presented an additional comparable sale in its grid analysis entitled "Appellant's Comparables". Comparable #1, which is the same property as appraisal sale #1, is reported to also have sold in May 2019 for \$648,000 or \$182.23 per square foot of living area, including land.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant presented an appraisal and the board of review presented three comparables sales in support of their respective positions before the Board. The Board gives less weight to the appraisal due to its value conclusion as of January 1, 2018, approximately 12 months prior to the assessment date of January 1, 2019 at issue in this appeal and its reliance on sales occurring in 2016 and 2017, which are less proximate in time to the January 1, 2019 assessment date. The sales of the appraisal sale #1 property, which sold in December 2016 for \$530,000 and in May 2019 for \$648,000, illustrates that older sales are less indicative of market value as of the assessment date. Therefore, the Board will consider the raw sales data presented by the board of review.

The board of review presented three comparable sales and an additional May 2019 sale for the appraisal sale #1 property for the Board's consideration. The Board gives less weight to the board of review's comparable #2, which sold in December 2017 which is less proximate in time to the January 1, 2019 assessment date.

The Board finds the best evidence of market value to be the board of review's comparables #1 and #3 and the May 2019 sale of the appraisal sale #1 property, which are similar to the subject in site size, dwelling size, location, and some features, although these comparables are older homes than the subject dwelling and two comparables have finished basement area which the subject does not feature. These comparables sold from February 2018 to May 2019 for prices ranging from \$621,500 to \$648,000 or from \$182.23 to \$210.27 per square foot of living area, including land. The subject's assessment reflects a market value of \$605,426 or \$187.73 per square foot of living area, including land, which is below the range established by the best comparable sales in the record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds 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: 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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