



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

APPELLANT: Fred Bartucci
DOCKET NO.: 20-08381.001-C-1
PARCEL NO.: 02-36-302-015

The parties of record before the Property Tax Appeal Board are Fred Bartucci, 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: \$97,660
IMPR.: \$0
TOTAL: \$97,660

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 2020 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 vacant 41,283 square foot commercial site located in Glendale Heights, Bloomingdale Township, DuPage County.

The appellant, Fred Bartucci, appeared before the Property Tax Appeal Board with his adult daughter, Carmela Corsini, as his representative. With the appellant present, the DuPage County Board of Review had no objection to allowing Ms. Corsini to present the evidence and arguments for her elderly father.

In this appeal, the appellant contends assessment inequity in Section 2d of the petition as the basis of the appeal. In support of this argument, the appellant submitted a two-page brief along with supporting documentation and completed the Section V grid of the Commercial Appeal petition with information on three equity comparables. As part of the brief, the appellant explained that the subject parcel, with 100 feet of frontage on North Avenue, is zoned

commercial and situated between two developed parcels. The appellant further noted for the 2019 reassessment, the subject parcel increased in assessment from its previous \$41,160 to \$93,850 or 128%. For tax year 2020, giving rise to this appeal, the assessment of the parcel was increased again.

In the brief, dated in April 2021, the appellant reported that eight months prior research was done to perhaps list the subject parcel. At that time, the appellant found comparable properties with asking prices ranging from \$2.80 to \$3.00 per square foot of land area. Furthermore, the appellant reported that this ever-increasing tax burden is a financial hardship on a limited budget.

In the Section V grid analysis, the appellant presented three comparable vacant parcels located in either Glendale Heights or West Chicago. The parcels range in size from 37,240 to 66,211 square feet of land area and have land assessments ranging from \$70,690 to \$137,660 or from \$1.82 to \$2.18 per square foot of land area.¹

Based on this evidence and argument, the appellant requested a reduced assessment of \$93,850 or \$2.27 per square foot of land area.

On cross-examination, Corsini was asked to describe her educational background for purposes of assessment. Among her educational background and work experience, she testified that she is a referral broker with a license for 25 years. Given her background in the real estate field, she agreed that zoning would have an impact on value. Corsini testified that to her knowledge based upon internet research, each of the appellant's comparable properties were zoned commercial like the subject. She was not sure whether each of the appellant's comparables were within Bloomingdale Township.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$97,660. The subject property has a land assessment of \$97,660 or \$2.37 per square foot of land area.

At hearing, Carl Petersen, member of the board of review appeared and called Kory Atkinson, Chief Deputy Commercial Assessor in Bloomingdale Township as a witness. He has held this position for four years and has more than 15 years of experience in assessment litigation and property valuation. Atkinson testified that he prepared the evidence of two comparables on North Avenue. As to the appellant's evidence, Atkinson noted that appellant's comparable #1 is zoned residential and appellant's comparable #3 is zoned industrial. He further opined that appellant's comparable #1 would have a different value given its residential zoning.

In support of its contention of the correct assessment, the board of review through the Bloomingdale Township Assessor's Office submitted information on two equity comparables situated on North Avenue in Glendale Heights. The comparable parcels are zoned commercial

¹ The Board has calculated the per-square-foot land assessment rather than utilizing the appellant's conversion to a market value estimate per square foot.

and contain 69,142 and 15,840 square feet of land area, respectively. The comparables have land assessments of \$163,560 and \$37,470 or \$2.37 per square foot of land area, respectively.²

As part of the board of review evidence, a map depicting the location of both parties' comparables in relation to the subject property was provided. The map depicts that appellant's comparable #1 along with the board of review comparables are each in close proximity to the subject, whereas both appellant's comparables #2 and #3 are more distant from the subject parcel, albeit on the same street.

As additional evidence, the board of review supplied data on three comparable sales to support the assessment of the subject property. The comparables are each zoned commercial and are located in Glendale Heights, Roselle and Addison. The parcels range in size from 28,314 to 45,789 square feet of land area. The parcels sold from April 2017 to June 2018 for prices ranging from \$225,000 to \$595,000 or from \$7.95 to \$12.99 per square foot of land area.

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

Upon cross-examination, it was established that only two of the comparable sales in the board of review's evidence were situated in Bloomingdale Township.

As to appellant's comparable #2 situated in Wayne Township but also on North Avenue, the Administrative Law Judge confirmed with the witness that the DuPage County Board of Review has a duty to equalize assessments across townships within the county.

In written rebuttal, the appellant contends that the board of review comparables are not located near the subject property and are in already developed commercial districts which differ from the subject property. The appellant also argued that the 128% increase in assessment of the subject parcel from 2018 to 2019 "during the height of covid where no properties could support that increase" should be considered.

Conclusion of Law

As an initial matter, concerning the appellant's complaint about an increased assessment from 2018 to 2019, the Property Tax Appeal Board finds that it has no jurisdiction over tax years which were not timely appealed to this Board. As a matter of Board jurisdiction, the Property Tax Code clearly authorizes the Property Tax Appeal Board to determine "the correct assessment of property which is the subject of an appeal." (35 ILCS 200/16-180) The only timely filed appeal before this Board concerns tax year 2020 and it is the only one that can be decided. The Board has no authority and/or jurisdiction with regard to the 2019 assessment and/or quadrennial revaluation of the subject parcel that occurred at that time.

For this tax year 2020 appeal, the taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity

² Similar to the appellant's evidence, the Board has calculated the per-square-foot land assessment rather than utilize the board of review's conversion to an estimated unit market value on a per-square-foot basis.

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 a reduction in the subject's assessment is not warranted.

The parties submitted a total of five equity comparables to support their respective positions before the Property Tax Appeal Board. But for variations in lot size and/or zoning, the comparables are each reported to be along the same street as the subject parcel. The comparables have land assessments that ranging from \$37,470 to \$163,560 or from \$1.82 to \$2.37 per square foot of land area. The subject's land assessment of \$2.37 per square foot of land area falls at the higher end of the range established by the five comparables in this record.

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 taxation 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Based on the foregoing evidence, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject parcel was inequitably assessed and a reduction in the subject's land 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

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 17, 2023



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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