



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

APPELLANT: Michael & Sandra Milazzo
DOCKET NO.: 20-08404.001-R-1
PARCEL NO.: 03-19-303-006

The parties of record before the Property Tax Appeal Board are Michael & Sandra Milazzo, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$42,560
IMPR.: \$72,190
TOTAL: \$114,750

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 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 split-level dwelling of brick and frame exterior construction with 1,571 square feet of above ground living area.¹ The dwelling was constructed in 1968. Features of the home include a finished lower level, central air conditioning, a fireplace and a 483 square foot garage. The property has a 512 square foot inground swimming pool. The property has a 10,295 square foot site and is located in Addison, Addison Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on five comparable sales with the same assessment

¹ The Board finds the best description of the subject property is found in the subject's property record card provided by the board of review containing a schematic diagram and dimensions of the dwelling and other improvements, including an inground swimming pool, which was not reported by the appellants.

neighborhood code as the subject and located within .48 of a mile from the subject property. The comparables are improved with split-level dwellings ranging in size from 1,430 to 1,561 square feet of above ground living area. The dwellings were built from 1968 to 1974. Each comparable has a lower level and a garage ranging in size from 438 to 648 square feet of building area. Three comparables each have central air conditioning and two comparables each have a fireplace. The comparables sold from January 2019 to May 2020 for prices ranging from \$238,000 to \$290,000 or from \$153.45 to \$202.80 per square foot of above ground living area, including land. Based on this evidence, the appellants requested the subject's assessment be reduced to \$93,888, which would reflect a market value of \$281,692 or \$179.31 per square foot of above ground living area, including land, when using 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 \$114,750. The subject's assessment reflects a market value of \$343,563 or \$218.69 per square foot of above ground living area, land included, when using the 2020 three-year average median level of assessment for DuPage County of 33.40% as determined by the Illinois Department of Revenue.

The board of review submitted an assessment data sheet which lists the appellants' comparables and the township assessor's comparables. The appellants' comparables were described as having sites that range in size from 5,520 to 9,240 square feet of land area.² The comparable dwellings have brick or brick and frame exterior construction. The board of review reported that appellants' comparables #1 and #4 have no central air conditioning and appellants' comparables #1, #2 and #4 have no fireplace.

In support of its contention of the correct assessment, the board of review, through the township assessor submitted information on five comparable sales with the same assessment neighborhood code as the subject. The board of review's comparable #4 is the same property as the appellants' comparable #4. The comparables have sites that range in size from 4,200 to 15,840 square feet of land area. The comparables are improved with split-level dwellings of brick and frame exterior construction ranging in size from 1,330 to 1,561 square feet of above ground living area. The dwellings were built from 1968 to 1976. The comparables each have a finished lower level and a garage ranging in size from 440 to 870 square feet of building area. Four comparables each have central air conditioning and one comparable has a fireplace. The comparables sold from May 2018 to February 2020 for prices ranging from \$290,000 to \$335,000 or from \$192.18 to \$230.72 per square foot of above ground living area, including land. The board of review also submitted property record cards for the subject and both parties' comparables, along with a location map depicting the locations of all the comparables presented by the parties in relation to the subject property. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants contended that board of review comparables #2 and #5 sold in 2018, too remote in time to establish market value as of January 1, 2020. Counsel agreed that board of review comparable sales #1 and #3 were acceptable comparable sales and

² The Board finds the best description of the appellants' comparables are found in the property record cards provided by the board of review.

that board of review comparable sale #4 is a duplicate of the appellants' comparable sale #4. In a rebuttal grid analysis, counsel suggested that the appellants' comparables #1 through #5, along with board of review comparables #1 and #3 are the best comparable sales in the record and contended the subject's assessment should be reduced.

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 record contains nine suggested comparable sales for the Board's consideration, as one sale was common to the parties. The Board has given less weight to the appellants' comparables #1 and #4/board of review comparable #4 due to their lack of central air conditioning, a feature of the subject. The Board has given reduced weight to board of review comparables #2 and #5 due to their sales occurring less proximate in time to the lien date at issue than the other comparable sales in the record and are thus less likely to be indicative of the subject's market value as of January 1, 2020.

The Board finds the best evidence of market value to be the appellants' comparables #2, #3 and #5, along with board of review comparables #1 and #3, which are similar to the subject in location, dwelling size, design, age and some features. However, the Board finds these five comparables are inferior to the subject due to their smaller site sizes, smaller dwelling sizes and lack of an inground swimming pool, a feature of the subject, suggesting upward adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, the comparables sold from December 2018 to May 2020 for prices ranging from \$256,000 to \$335,000 or from \$178.73 to \$230.72 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$343,563 or \$218.69 per square foot of above ground living area, including land, which falls above the range established by the best comparable sales in the record in terms of overall market value but within the range on a price per square foot value. The subject's higher overall market value appears to be justified given its superior site size, dwelling size and inground swimming pool feature. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's assessment is supported. Therefore, based on this record the Board finds no reduction in the subject's assessment is 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:

April 18, 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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