



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

APPELLANT: Jason & Wendy Malmassari
DOCKET NO.: 20-08427.001-R-1
PARCEL NO.: 05-28-306-004

The parties of record before the Property Tax Appeal Board are Jason & Wendy Malmassari, 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: \$43,550
IMPR.: \$159,160
TOTAL: \$202,710

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 2-story dwelling of frame and masonry exterior construction with 3,494 square feet of living area. The dwelling was constructed in 1989. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a 420 square foot garage.¹ The property has an approximately 11,199 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on six comparable sales located from .32 of a mile to 1.07 miles from the subject property. The comparables are improved with 2-story dwellings ranging in size from 3,057 to 3,894 square feet of living area that were built from 1988 to 1990. Each comparable is reported to have a basement, with one having finished area, central air

¹ The Board finds the best description of the subject is found in the property record card provided by the board of review and was not refuted by the appellants in rebuttal.

conditioning, and a garage ranging in size from 459 to 552 square feet of building area. The comparables sold from March 2019 to April 2020 for prices ranging from \$445,000 to \$565,000 or from \$145.09 to \$159.69 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$202,710. The subject's assessment reflects a market value of \$606,916 or \$173.70 per square foot of 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 assessor, through the board of review, submitted a spreadsheet that lists the appellants comparable sales and the township assessor's comparable sales. The assessor also submitted property record cards of 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. Additionally, the assessor reported that the appellants' comparables are located in the same neighborhood code as the subject property that are improved with either frame or frame and masonry exterior construction that have sites that range in size from 10,624 to 17,125 square feet of land area. Each of the appellants comparables have one fireplace and comparable #4 has a basement with finished area. Furthermore, the assessor submitted a PTAX-203 for the appellants' comparable #4 and asserted that the comparable was a "bad trustee sale".

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in the same assessment neighborhood code as the subject property and from .13 to 1.14 miles from the subject property. The comparables have sites ranging in size from 10,000 to 16,107 square feet of land area. The comparables are improved with 2-story dwellings of frame and masonry exterior construction ranging in size from 3,323 to 3,576 square feet of living area. The dwellings were built from 1988 to 1992. Each comparable has an unfinished basement, central air conditioning, one fireplace, and a garage ranging in size from 514 to 663 square feet of building area. The comparables sold from March 2018 to July 2020 for prices ranging from \$580,000 to \$645,000 or from \$174.54 to \$180.37 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants' counsel argued that the board of review comparables #1 and #4 are not comparable due to a remote 2018 sale or over one mile away from subject.

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 ten suggested comparable sales for the Board's consideration. The Board has given less weight to appellants comparables #4, #5 and #6 along with board of review's comparables #1 and #4 for either dissimilar dwelling size or remote sale date occurring in 2018, which is less proximate in time to the January 1, 2020 assessment date given other sales available in the record or location of over one mile away from the subject property. Furthermore, the appellants comparable #4 has a basement with finished area, a feature the subject lacks.

The Board finds the best evidence of market value to be appellants' comparables #1, #2 and #3 along with board of review comparables #2 and #3. The Board finds these comparables sold proximate in time to the assessment date at issue and are more similar to the subject in location, design, age, dwelling size, and some features. These comparables sold from March 2019 to July 2020 for prices ranging from \$530,000 to \$625,000 or from \$146.05 to \$174.54 per square foot of living area, including land. The subject's assessment reflects a market value of \$606,916 or \$173.70 per square foot of living area, which falls within the range of the best comparables in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitably assessed. Therefore, based on this record the Board finds a reduction in the 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: February 20, 2024



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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