



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

APPELLANT: Vincent and Lois Marra  
DOCKET NO.: 20-08443.001-R-1  
PARCEL NO.: 05-35-303-012

The parties of record before the Property Tax Appeal Board are Vincent and Lois Marra, 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:** \$20,320  
**IMPR.:** \$95,990  
**TOTAL:** \$116,310

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 frame exterior construction with 1,671 square feet of living area. The dwelling was constructed in 1961. Features of the home include two basements with finished area, central air conditioning, a fireplace and a garage with 319 square feet of building area. The property has a 10,882 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.<sup>1</sup>

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on 16 equity comparables located within 0.46 of a mile from the subject. The appellants reported the comparables are improved with split-level dwellings of frame or frame and masonry exterior

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<sup>1</sup> The Board finds the best description of the subject property was found in the board of review evidence which is support by the subject's property record card containing a sketch and dimensions of the subject property.

construction ranging in size from 1,504 to 1,769 square feet of living area. The dwellings were built from 1959 to 1964. Each comparable has a basement with finished area. Twelve comparables each have central air conditioning, and fifteen comparables each have a garage ranging in size from 238 to 576 square feet of building area. The comparables have improvement assessments ranging from \$72,780 to \$84,570 or from \$44.80 to \$48.96 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$116,310. The subject property has an improvement assessment of \$95,990 or \$57.44 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum from the township assessor, along with assessment data sheets, property record cards, and a comparable map of the appellants' comparables and the board of review's three comparables. The township assessor provided a copy of the subject's listing sheet and photographs to demonstrate the subject was rehabbed in 2010 and has a second basement with partially finished area which the assessor contends was not included in the subject's property description. The listing sheet disclosed the subject sold in June 2018 for \$339,900.

In support of its contention of the correct assessment, the board of review submitted information, through the township assessor, on three equity comparables located within 0.22 of a mile from the subject. The comparables are improved with split-level dwellings of frame, masonry or frame and masonry exterior construction with 1,604 or 1,632 square feet of living area. The dwellings were each built in 1964. Each comparable has a basement with finished area and a garage with 484 or 524 square feet of building area. Two comparables each have central air conditioning and one fireplace. The comparables have improvement assessments ranging from \$95,180 to \$97,720 or from \$59.34 to \$59.88 per square foot of living area.

In rebuttal, appellants' counsel contends their comparables are similar to the subject in location, living area, age, and style.

### **Conclusion of Law**

The appellants contend assessment inequity with respect to the subject's improvement 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of 19 equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables #1, #2, #3, #5 and #16 as well as the board of review comparable #1 which lack central air conditioning or a garage, unlike the subject.

The Board finds the best evidence of assessment equity to be the appellants' comparables #4 and #6 through #15 as well as the board of review comparables #2 and #3 which are similar to the subject in location, dwelling size, age, and other features. These thirteen comparables have improvement assessments ranging from \$72,780 to \$97,720 or from \$46.97 to \$59.88 per square foot of living area. The subject's improvement assessment of \$95,990 or \$57.44 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the 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 was inequitably assessed and 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:

May 16, 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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