



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

APPELLANT: Corinne Sciacqua
DOCKET NO.: 20-08459.001-R-1
PARCEL NO.: 05-11-308-009

The parties of record before the Property Tax Appeal Board are Corinne Sciacqua, the appellant, 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: \$46,750
IMPR.: \$97,290
TOTAL: \$144,040

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 is improved with a 1.5-story dwelling of masonry exterior construction with 1,430 square feet of living area. The dwelling was built in 1951. Features of the home include a finished basement and a 308 square foot garage.¹ The property has a 9,393 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three comparables with the same neighborhood code as the subject and located within 0.68 of a mile from the subject. The comparables are described as 1.5-story dwellings of frame exterior construction ranging in size from 1,332 to 1,560 square feet of living area and were built from 1950 to 1955. The comparables have finished basements and a garage ranging in size from 330 to 440 square feet of building area. Two comparables each have central air conditioning. The comparables

¹ The parties' differ whether or not the subject has a fireplace.

have improvement assessments ranging from \$33,420 to \$96,940 or from \$25.09 to \$64.89 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$77,202 or \$53.00 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$144,040. The subject property has an improvement assessment of \$97,290 or \$68.03 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables with the same neighborhood code as the subject and located within 0.60 of a mile from the subject property. The comparables are described as 1.5-story dwellings of frame, masonry, or frame and masonry construction ranging in size from 1,289 to 1,917 square feet of living area. The dwellings were built from 1922 to 1948. Each comparable has a finished basement, central air conditioning, and one or two fireplaces. Three comparables each have a garage ranging in size from 231 to 590 square feet of building area, and one comparable has a one-car basement garage of unknown size. These properties have improvement assessments ranging from \$87,870 to \$151,080 or from \$68.17 to \$78.81 per square foot of living area.

In a letter to the Property Tax Appeal Board, the board of review critiqued the appellant's comparables asserting the appellant's comparables #1 and #2 are dissimilar to the subject due to their poor/fair condition and location in a flood plain. The board of review provided the property record cards for the subject property and each of the parties' comparables that included an excerpt of a flood plain map outlining the location of appellant's comparables #1 and #2, and a comparable map with a reference point of both parties' comparables relative to the subject property. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney contends that only the subject's above grade living area should be considered and the features including the basements, garages, outdoor amenities and other "non-livable area" should be given no weight in determining uniformity and that no property should be assessed higher than any other similar property within the same geographical area. In addition, the attorney critiqued the board of review comparables and argued the appellant's comparables are more similar to the subject in dwelling size, age, and/or other features.

Conclusion of Law

As an initial matter, the Board acknowledges that while the evidence of the record, including the board of review comparable map, indicates the parties' comparables are located in close proximity to the subject property near bodies of water, the record did not reveal, for the board's consideration, whether the subject property and the parties' other comparables are located in the flood plain the same as for appellant's comparables #1 and #2.

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

Additionally, the Board finds the appellant's counsel's argument that, the subject's amenities are not included in above grade living area and therefore, should not be considered in determining uniformity, to be without merit. The Board finds that "property" includes all improvements and their respective assessments and are to be considered in order to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property. (35 ILCS 200/1-130) (86 Ill.Admin.Code §1910.65(a)(1))

The parties submitted information on eight equity comparables to support their respective positions. The Board gives less weight to the appellant's comparable #1 as its lower improvement assessment appears to be an outlier relative to the other comparables in the record. The Board also gives less weight to the board of review comparables #2, #4 and #5 which differ from the subject in dwelling size and/or age.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #3 along with board of review comparables #1 and #3. These comparables are similar to the subject in location, dwelling size, age, and some features. These four comparables have improvement assessments ranging from \$84,220 to \$121,600 or from \$53.99 to \$76.77 per square foot of living area. The subject's improvement assessment of \$97,290 or \$68.03 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant 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

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 21, 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

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