



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

APPELLANT: Christopher Mazzarella
DOCKET NO.: 20-08465.001-R-1
PARCEL NO.: 05-16-121-002

The parties of record before the Property Tax Appeal Board are Christopher Mazzarella, 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 **A Reduction** 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: \$44,710
IMPR.: \$155,290
TOTAL: \$200,000

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 two-story dwelling of frame exterior construction with 2,493 square feet of living area. The dwelling was constructed in 1897. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 500 square foot garage. The property has an approximately 11,979 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located within 0.66 of a mile from the subject property. The comparables are improved with two-story dwellings ranging in size from 2,046 to 2,837 square feet of living area. The dwellings were built from 1882 to 1918. Each comparable has a basement, with three having finished area. Each dwelling has central air conditioning and a garage ranging in size from 280 to 540 square feet of building area. The

properties sold from March 2019 to July 2020 for prices ranging from \$445,000 to \$730,000 or from \$195.25 to \$257.31 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$189,512 which reflects a market value of \$568,593 or \$228.08 per square foot of living area, land included, when applying 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 \$240,660. The subject's assessment reflects a market value of \$720,539 or \$289.02 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 board of review submitted a Comparable Report containing supplemental property details for the appellant's comparable properties. The board of review reported the appellant comparables have sites that range from 7,810 to 11,853 square feet of land area and four of the comparables each have one fireplace.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within 0.54 of a mile from the subject property. The comparables have sites that range in size from 8,709 to 17,247 square feet of land area and are improved with either a 1.5-story, a 2-story or a 2.5-story dwelling of frame or frame and masonry exterior construction that range in size from 1,450 to 3,069 square feet of living area. The homes were built from 1907 to 1941. Each comparable has a basement, with four having finished area. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 462 to 912 square feet of building area. The properties sold from April 2017 to September 2019 for prices ranging from \$425,000 to \$920,000 or from \$284.54 to \$299.77 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, counsel for the appellant critiqued the board of review comparables. The appellant's attorney contended that each of the board of review's comparables are not comparable due to differences in age, design, dwelling size, finished basement and/or remote sale dates. Counsel also submitted two rebuttal grids, one with both parties' comparables and one grid containing its suggested "best comparable sales for further clarity."

Conclusion of Law

The appellant contends 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eleven comparable sales for the Board's consideration. The Board gives less weight to appellant comparables #2, #3, #4 and #6 which differ from the subject in dwelling size and/or has finished basement area when compared to the subject. The Board also gives less

weight to each of the board of review comparables which differ from the subject in age, design, dwelling size and/or sold in 2017 or 2018, less proximate to the January 1, 2020 assessment date at issue.

The Board finds the best evidence of market value to be appellant's comparables #1 and #5 which sold proximate to the assessment date at issue and are more similar to the subject in location, age, design, dwelling size and other features. These comparables sold in March 2019 and March 2020 for prices of \$537,000 and \$589,000 or for \$238.65 and \$247.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$720,539 or \$289.02 per square foot of living area, including land, which falls above the two best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds a 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:

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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