



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

APPELLANT: Joann Muscato  
DOCKET NO.: 21-06607.001-R-1  
PARCEL NO.: 01-09-405-011

The parties of record before the Property Tax Appeal Board are Joann Muscato, the appellant, by Mary Kate Gorman, Attorney at Law, in Chicago, 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:** \$28,200  
**IMPR.:** \$67,970  
**TOTAL:** \$96,170

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 2021 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 tri-level dwelling of brick and vinyl siding exterior construction with 1,912 square feet of living area. The dwelling was constructed in 1978 and is approximately 43 years old. Features of the home include a partial basement<sup>1</sup> and a lower level, central air conditioning, one fireplace and a two-car garage containing 460 square feet of building area. The property has an approximately 7,936 square foot site and is located in Bartlett, Wayne Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales, three of which are located in the same assigned neighborhood code as the subject and are within .7 of a mile from the subject. The comparable parcels range in size from 7,801 to 10,711 square feet of land area and are improved

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<sup>1</sup> Although the appellant did not report basement area, the appellant did not refute the board of review's evidence and/or the property record submitted by the board of review in any rebuttal filing.

with either split-level, two-story or tri-level dwellings of vinyl siding exterior construction. The homes are either 37 or 43 years old and reportedly range in size from 1,720 to 1,912 square feet of living area. Comparables #1 and #2 have basements. Features include central air conditioning and a garage ranging in size from 460 to 500 square feet of building area. The sales occurred from April to July 2020 for prices ranging from \$267,000 to \$285,000 or from \$147.89 to \$156.76 per square foot of living area, including land. Based on the foregoing evidence and applying the average sales price to the subject property, the appellant requested a total reduced assessment of \$91,941 which would reflect a market value of \$275,851 or \$144.27 per square foot of living area, including land, 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 \$96,170. The subject's assessment reflects a market value of \$287,676 or \$150.46 per square foot of living area, land included, when using the 2021 three year average median level of assessment for DuPage County of 33.43% as determined by the Illinois Department of Revenue.

In rebuttal to the appellant's evidence, the board of review submitted a memorandum prepared by the township assessor. Appellant's comparable sales #1 and #2 as split-level dwellings with below grade finished area are dissimilar to the subject and the appellant mistakenly included below-grade finished area in the total living area of the home. In a grid analysis reiterating the appellant's comparables, the assessor reported that appellant's comparables #1 and #2 each contain 1,120 square feet of living area which was not contested by the appellant in rebuttal. Appellant's comparables #3 and #4 each lack basements which is a feature of the subject.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on six comparable sales, where board of review comparable #1 is the same property as appellant's comparable #4 since it is the same model as the subject; the assessor noted that "the lack of a basement" supports its lower assessment and sale price. Each of the board of review comparables are located in the same neighborhood code as the subject and within .3 of a mile from the subject. The comparable parcels range in size from 7,989 to 10,711 square feet of land area and are improved with either two-story or tri-level dwellings of vinyl, frame or aluminum siding exterior construction. The homes range in age from 41 to 44 years old and contain either 1,912 or 1,938 square feet of living area. Five of the comparables have basements, two of which have finished area. Features include central air conditioning and a garage of either 440 or 460 square feet of building area. The sales occurred from July 2019 to June 2021 for prices ranging from \$285,000 to \$365,000 or from \$149.06 to \$190.90 per square foot of living area, including land. Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine comparable sales, one of which was common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #2 due to differences in dwelling size. The Board has also given reduced weight to appellant's comparable #3 and board of review comparables #5 and #6 due differences in design being two-story homes as compared to the subject's tri-level design and board of review comparable #5 having the most remote sale date in the record of July 2019 as compared to the other sales in the record for this January 1, 2021 assessment appeal.

The Board finds the best evidence of market value to be appellant's comparable sale #4/board of review comparable sale #1 along with board of review sales #2, #3 and #4 which are similar to the subject in location, design, age and several features. These most similar comparables sold from July 2020 to June 2021 for prices ranging from \$285,000 to \$365,000 or from \$149.06 to \$190.90 per square foot of living area, including land. The subject's assessment reflects a market value of \$287,676 or \$150.46 per square foot of living area, including land, which is at the lower end of the range and within the range established by the best comparable sales in this record and appears to be well-supported. Based on this evidence and after considering appropriate adjustments to the best comparable sales for differences when compared to the subject, the Board finds 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: January 16, 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

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