



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

APPELLANT: Joseph Vitti
DOCKET NO.: 21-07016.001-R-1
PARCEL NO.: 03-30-205-013

The parties of record before the Property Tax Appeal Board are Joseph Vitti, the appellant; 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: \$38,030
IMPR.: \$101,439
TOTAL: \$139,469

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 parties appeared before the Property Tax Appeal Board on August 28, 2023 for a hearing at the DuPage Center in Wheaton pursuant to prior written notice dated June 8, 2023. Appearing on behalf of the appellant were Joseph Vitti and Kyle Collins, and appearing on behalf of the DuPage County Board of Review was Donald Whistler, Member of the DuPage County Board of Review, along with the board of review's witness, Donna Castiglia, Senior Residential Appraiser for the Addison Township Assessor.

The subject property consists of a one-story ranch style dwelling of brick exterior construction with 2,757 square feet of living area. The dwelling was constructed in 1960 and is approximately 61 years old. Features of the home include a crawl space foundation, central air conditioning, one fireplace, a 427 square foot greenhouse and a 528 square foot garage. The property has an approximately 27,500 square foot site and is located in Addison, Addison 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 located within two blocks of the subject property. The comparables have sites that range in size from 20,000 to 57,500 square feet of land area and are improved with ranch style dwellings of brick or brick and frame exterior construction that range in size from 1,720 to 3,704 square feet of living area. The dwellings were built from 1956 to 1997. Three comparables have a basement, with one having finished area¹ and one comparable has a crawl space foundation. Two dwelling have central air conditioning, one home has two fireplaces and each comparable has an attached garage ranging in size from 450 to 637 square feet of building area. Comparable #4 has a 272 square foot detached garage. The properties sold from January to October 2020 for prices ranging from \$222,000 to \$562,000 or from \$127.73 to \$160.46 per square foot of living area, land included.

At hearing, Mr. Collins contended that the subject's assessment was more reflective of homes with basements and since the subject property has a crawl space, the assessment appears to overstate the subject's market value. Upon questioning by the ALJ, Ms. Castiglia disclosed that the subject's neighborhood has 101 ranch style homes, 93 of which have basement foundations. Mr. Collins stated that the appellant's comparable #3 was the only recent sale of a ranch style home with a crawl space in the subject's market. Mr. Collins also opined that the subject's attached greenhouse amenity detracted from the value of the subject and noted that a portion of the subject first floor area includes a 10x10 mechanicals room.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$139,469 which reflects a market value of \$418,449 or \$151.78 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 \$147,940. The subject's assessment reflects a market value of \$442,537 or \$160.51 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 support of its contention of the correct assessment the board of review submitted information on three comparable sales and three equity comparables. Since the board of review's equity comparables are not responsive to the appellant's overvaluation argument, the Board shall not analyze or discuss the board of review's equity comparables any further. The three market value comparables are located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 26,000 to 27,300 square feet of land area and are improved with ranch style dwellings of frame, brick, or frame and brick exterior construction that range in size from 1,460 to 2,321 square feet of living area. The homes were built from 1960 to 1971. Each comparable has a basement with finished area, central air conditioning and a garage ranging in size from 368 to 528 square feet of building area. Two home have either one or two fireplaces. The properties sold from June 2018 to July 2019 for prices ranging from

¹ Property details for the appellant's comparables submitted by the board of review report appellant comparable #2 to have finished basement area.

\$319,000 to \$379,900 or from \$163.68 to \$218.49 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #4 which is substantially newer in age when compared to the subject property. The Board gives less weight to board of review comparable #1 which sold more than 2½ months prior to the January 1, 2021 assessment at issue and comparable #3 which is substantially smaller in dwelling size when compared to the subject.

The Board finds the best evidence of market value to be appellant comparables #1, #2 and #3, which sold more proximate to the lien date at issue in this appeal, and board of review comparable #2 which is more similar to the subject in dwelling size. These best comparables are similar to the subject in location, age and design, however, they present varying degrees of similarity to the subject in dwelling size, site size, and foundation type and finish. These comparables sold from July 2019 to July 2020 for prices ranging from \$222,000 to \$340,700 or from \$127.73 to \$168.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$442,537 or \$160.51 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record on an overall market value basis and within the range on a per square foot basis. However, after considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's assessment to be excessive and a reduction in the subject's assessment, commensurate with the request, 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: October 17, 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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COUNTY

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