



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

APPELLANT: Jeffrey & Sybil Scaccia  
DOCKET NO.: 22-03536.001-R-1  
PARCEL NO.: 05-20-209-026

The parties of record before the Property Tax Appeal Board are Jeffrey & Sybil Scaccia, 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:** \$57,730  
**IMPR.:** \$340,190  
**TOTAL:** \$397,920

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 2022 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 2-story dwelling of frame exterior construction with 4,216 square feet of living area.<sup>1</sup> The dwelling was constructed in 2016. Features of the home include a basement with finished area, central air conditioning, one fireplace, six full bathrooms, a garage with 756 square feet of building area and an inground swimming pool. The property has a 21,323 square foot site and is located in Wheaton, Milton Township, DuPage County.

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 six suggested equity comparables located in the same assessment neighborhood as the subject and within .45 of a mile from the subject property. The comparables are improved with 2-story dwellings of frame or frame and masonry exterior construction ranging in size from 3,880 to 4,586 square feet of living area. The dwellings were built from 2006 to 2019. Each comparable is reported to have a basement with

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<sup>1</sup> Additional descriptive details regarding the subject property were gleaned from evidence submitted by the board of review, which was not refuted by the appellants in any rebuttal filing.

finished area, central air conditioning, four full and one-half to five full and one-half bathrooms and a garage ranging in size from 484 to 798 square feet of building area. The comparables have improvement assessments that range from \$236,000 to \$319,010 or from \$58.14 to \$73.37 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$288,590 or \$68.45 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 \$397,920. The subject property has an improvement assessment of \$340,190 or \$80.69 square foot of living area.

In response to the appeal, the board of review submitted an aerial map depicting the location of the comparables submitted by each party in relation to the subject property. The board of review also submitted a grid analysis for the appellants' comparables disclosing that the properties each have one to four fireplaces.

In support of its contention of the correct assessment the board of review submitted information on six suggested equity comparables located from .22 of a mile to 1.48 miles from the subject property and being located in a different assessment neighborhood as the subject. The comparables are improved with 2-story dwellings of masonry or frame and masonry exterior construction ranging in size from 3,639 to 4,688 square feet of living area. The dwellings were built from 1979 to 2018. Each comparable has a basement, three with finished area, central air conditioning, three full and one-half to five full and one-half bathrooms, one to six fireplaces and a garage ranging in size from 576 to 4,349 square feet of building area. Comparables #1 and #2 each have an inground swimming pool and comparable #5 has a sport court. The comparables have improvement assessments ranging from \$341,860 to \$497,580 or from \$86.92 to \$107.78 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellants argued that the board of review comparables are not comparable due to their distance of over one mile away from the subject, dissimilar neighborhood and/or age when compared to the subject.

### **Conclusion of Law**

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties provided ten suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the board of review comparables, due to their location of over one mile away from the subject, and their dissimilar dwelling size and age when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellants' comparables. The Board finds that these comparables are most similar to the subject in location, design, age dwelling size and some features. However, the Board finds that the appellants' comparables each have less fireplaces and bathrooms when compared to the subject. Furthermore, each comparable lacks an inground swimming pool, suggesting upward adjustments would be required to make these comparables more equivalent to the subject. These comparables have improvement assessments ranging from \$236,000 to \$319,010 or from \$58.14 to \$73.37 per square foot of living area. The subject's improvement assessment of \$340,190 or \$80.69 per square foot of living area, which is greater than the range on an overall improvement assessment and a per square foot basis. The subject's higher improvement assessment appears to be supported given the subject's superior features. Based on this record and after considering adjustments to the best 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 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:

April 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

AGENCY

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