



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

APPELLANT: M. Sasso & J. Bearstler  
DOCKET NO.: 22-03556.001-R-1  
PARCEL NO.: 01-16-407-004

The parties of record before the Property Tax Appeal Board are M. Sasso and J. Bearstler, 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:** \$40,570  
**IMPR.:** \$123,040  
**TOTAL:** \$163,610

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 two-story dwelling of brick exterior construction that contains 3,616 square feet of living area. The dwelling was constructed in 1995. Features of the home include an unfinished basement, central air conditioning, one fireplace, four bathrooms, and an attached garage with 567 square feet of building area. The property has a 14,655 square foot site located in Bartlett, Wayne 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 four equity comparables improved with two-story dwellings of frame, brick, or brick and frame exterior construction that range in size from 3,265 to 3,874 square feet of living area. The homes were built from 1990 to 1998. Each comparable has a basement with two having finished area, central air conditioning, one or two fireplaces, 3 to 4½ bathrooms, and a garage ranging in size from 706

to 876 square feet of building area. The comparables are in the same neighborhood as the subject and from approximately .09 to .12 of a mile from the subject. These properties have improvement assessments ranging from \$93,730 to \$123,060 or from \$25.44 to \$31.77 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$109,658.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$163,610. The subject property has an improvement assessment of \$123,040 or \$34.03 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables improved with two-story dwellings of brick or brick and frame exterior construction that range in size from 3,193 to 3,673 square feet of living area. The homes were built from 1990 to 1999. Each comparable has a basement with three having finished area, central air conditioning, one or two fireplaces, 2½ to 4 bathrooms, and a garage ranging in size from 462 to 816 square feet of building area. The comparables are in the same neighborhood as the subject and from approximately .02 to .15 of a mile from the subject. These properties have improvement assessments ranging from \$106,780 to \$127,350 or from \$33.01 to \$35.39 per square foot of living area.

The board of review submitted a statement from the township assessor's office discussing the comparables submitted by the parties. The assessor's office indicated that appellants' comparable #1 received an assessment reduction in 2021 because it was a foreclosed property in poor condition; comparable #2 has a location adjustment to its land and improvement because it backs to a four-lane highway, Route 59; and comparable #4 has a location adjustment to its land and improvement due to its proximity to a busy road, Schick Road.

The assessor's office also asserted five of its comparables were all brick homes like the subject, and two of the comparables are situated on lake-view lots, like the subject property.

The board of review submission included a grid analysis of the appellants' comparables, copies of the property record cards of the comparables submitted by both parties, and aerial maps depicting the location of the comparables submitted by the parties in relation to the subject property.

In rebuttal the appellants' counsel contends the board of review properties are not comparable to the subject dwelling in style.

### **Conclusion of Law**

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

The parties submitted information on ten comparables to support their respective positions. The comparables are in the same neighborhood as the subject and improved with homes similar to the subject in age and two-story design. The Board gives less weight to appellants' comparables #1, #2 and #4 due to differences from the subject dwelling in condition and/or location, which the assessor's office indicated was the impetus for making adjustments to these comparables that the subject did not have. The Board gives less weight to board of review comparable #3 due to differences from the subject dwelling in size. The Board finds the best evidence of assessment equity to be appellants' comparable #3 and board of review comparables #1, #2, #4, #5 and #6. These comparables are generally similar to the subject in size and features with the exception four of the comparables have finished basement area, a feature the subject property does not have, and five of the comparables have a larger garage than the subject, suggesting these comparables would require downward adjustments to make them more equivalent to the subject for these features. Conversely, three of the comparables have 1½ less bathrooms than the subject, which would indicate positive adjustments to these comparables would be appropriate. These six comparables have improvement assessments that range from \$118,960 to \$127,350 or from \$31.29 to \$35.39 per square foot of living area. The subject's improvement assessment of \$123,040 or \$34.03 per square foot of living area falls within the range established by the best comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett*, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence in this record.

Based on this record 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 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: March 26, 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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