



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

APPELLANT: Vincent & Lois Marra
DOCKET NO.: 23-05868.001-R-1
PARCEL NO.: 05-35-303-012

The parties of record before the Property Tax Appeal Board are Vincent and Lois Marra, 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 **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: \$22,220
IMPR.: \$97,280
TOTAL: \$119,500

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 2023 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 split-level style dwelling of frame construction containing 1,671 square feet of living area. The dwelling was constructed in 1961. Features of the property include a 1,125 square foot basement or lower-level with 564 square feet of finished area, central air conditioning, one fireplace, two bathrooms, and a garage with 319 square feet of building area.¹ The property has a 10,882 square foot site located in Glen Ellyn, Milton Township, DuPage County.

The appellants contend inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on nine equity comparables improved with split-level dwellings of frame or frame and masonry construction

¹ The board of review submitted a copy of the subject's property record card from which descriptive information was obtained.

that range in size from 1,528 to 1,734 square feet of living area. The homes were built from 1959 to 1961. Each comparable has a basement or lower-level ranging in size from 612 to 832 square feet with finished area ranging in size from 306 to 459 square feet, central air conditioning, and a garage ranging in size from 264 to 360 square feet of building area. The comparables have 1, 2 or 3 full bathrooms, and four comparables have an additional ½ bathroom. Three comparables have one fireplace and one comparable has an inground swimming pool.² The comparables have the same neighborhood code as the subject property and are located from approximately .02 to .46 of a mile from the subject property. These properties have improvement assessments that range from \$80,700 to \$95,140 or from \$48.61 to \$54.87 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$90,485.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$133,510. The subject property has an improvement assessment of \$111,290 or \$66.60 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 composed of split-level dwellings of frame construction that range in size from 1,192 to 1,456 square feet of living area. The homes were built from 1959 to 1967. The comparables have basements or lower-levels ranging in size from 578 to 926 square feet with finished areas ranging in size from 289 to 750 square feet. Each property has central air conditioning, 1 to 2 bathrooms, and a garage ranging in size from 273 to 520 square feet of building area. Three comparables have one fireplace. These properties have the same assessment neighborhood code as the subject property and are located from approximately .16 to .54 of a mile from the subject. Their improvement assessments range from \$82,960 to \$105,510 or from \$67.02 to \$72.47 per square foot of living area.

In a written submission the board of review explained the subject property has a living area of 1,671 square feet and has one of the largest basements of all the split-level homes in the property's neighborhood. The board of review further explained the subject property was "a gut rehab in 2010." The board of review further stated appellants' comparables #1, #2, #4, #6, and #9 have no known updates or permits on file. The board further asserted appellants' comparable #3 had a permit for a deck in 2004; comparable #5 had a permit in 2004 for a porch; comparable #7 had a permit in 2002 for a porch addition; and comparable #8 had a 2013 permit for a gazebo.

The board of review submission also included the property record cards for the comparables submitted by both parties, a grid analysis of the comparables used by both parties, and a map depicting the location of both parties comparables in relation to the subject property.

In rebuttal the appellants' counsel asserted the properties submitted by the board of review were not comparable due to differences from the subject in size being from approximately 13% to 29% smaller than the subject dwelling.

² The board of review submitted copies of the property record cards associated with the appellants' comparables from which descriptive information was obtained.

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

The parties submitted information on 15 comparables similar to the subject in location, style and age to support their respective positions. The Board gives less weight to the board of review comparables due to differences from the subject in dwelling size. The Board finds the best evidence of assessment equity to be the appellants' comparables that are more similar to the subject dwelling in size than are the comparables submitted by the board of review. Each of these comparables has a smaller basement than the subject with less finished area necessitating upward adjustments to make them more equivalent to the subject for this difference. Additionally, six of the appellants' comparables have no fireplace, unlike the subject property, requiring upward adjustments to make them more similar to the subject for this dissimilarity. Three comparables have ½ less bathroom than the subject, which would require upward adjustments, while two comparables have ½ or 1 more bathroom than the subject, which would require downward adjustments. Comparable #9 also has a swimming pool, unlike the subject property, requiring a downward adjustment. The record also disclosed the subject property had been rehabbed in 2010, unlike the comparables, suggesting that upward adjustments to the comparables may be appropriate to make the properties more equivalent to the subject in condition. The appellants' comparables have improvement assessments that range from \$80,700 to \$95,140 or from \$48.61 to \$54.87 per square foot of living area. The subject's improvement assessment of \$111,290 or \$66.60 per square foot of living area falls above the range established by the best comparables in this record. Based on this record, after considering the adjustments to make the comparables more equivalent to the subject property, the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: _____

February 18, 2025



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Vincent & Lois Marra, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187