



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

APPELLANT: Patrick Mazza
DOCKET NO.: 06-02001.001-R-2
PARCEL NO.: 05-10-317-010

The parties of record before the Property Tax Appeal Board are Patrick Mazza, the appellant, by attorney Anthony M. Farace of Amari & Locallo, Chicago; and the DuPage County Board of Review.

Based on the facts and exhibits presented, 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: \$ 91,080
IMPR: \$672,930
TOTAL: \$764,010

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a part two-story and part one-story, multi-family frame and stone dwelling containing 12,615 square feet of living area that was built in 2006. Amenities include a full unfinished basement; seven full and two half bathrooms; central air conditioning; three fireplaces; and two attached garages totaling 2,217 square feet.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. The subject's land assessment was not contested. In support of the overvaluation claim, the appellant submitted a sworn statement detailing the actual cost to construct the subject dwelling.

The statement indicates the dwelling cost was \$1,898,786, which included an \$80,173 general contractor fee performed by the appellant's brother, Joe Mazza. Joe Mazza is the president of Midwest Construction Management, Inc. Patrick Mazza testified the cost did not include \$120,000 for some ceramic tile, different cabinets, counter tops and additional landscaping. As a result, the total cost to construct the improvements was \$2,018,786.

At the hearing, appellant's counsel tendered the actual contracts used in conjunction with all sub-contractors to corroborate the values depicted on the contractor's sworn statement. The board of review stipulated that the contracts and sworn statement are fair and honest.

Patrick Mazza testified the subject dwelling is unique, in that it was constructed for himself and his wife, as well as his daughter, son in-law and grandchildren to reside. He described the dwelling as almost like two separate homes, but they are connected. He testified certain rooms are used together, yet the bedrooms are on the second floor of each wing. In addition, there is a garage connected to each wing. The appellant testified the subject property is located approximately 1,000 feet from train tracks and 500 feet from a printing company.

Joe Mazza testified he charged his brother a normal market fee of \$80,173 to act as the general contractor. He testified that one sub-contractor, Concrete Structures, is his nephew, but he was paid a normal industry rate \$14,822 for his work. Based on this evidence, the appellant requested a reduction in the subject's assessed valuation.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$964,120 was disclosed. The subject's assessment reflects an estimated market value of \$2,903,102 or \$230.13 per square of living area including land using DuPage County's 2006 three-year median level of assessments of 33.21%. The subject has an improvement assessment of \$873,040, which reflects an estimated market value of \$2,628,847 using DuPage County's 2006 three-year median level of assessments of 33.21%.

The board of review called Ginny Westfall as a witness. Westfall is the chief residential deputy assessor for Milton Township. Westfall prepared the evidence on behalf of the board

of review. Westfall testified the subject's assessment was calculated using the DuPage County Cost Manual, which has been adapted to reflect current market conditions. However, Westfall agreed the subject's property record did not depict the cost approach or any indication on how the subject's assessment was calculated. Westfall testified the subject dwelling is the largest dwelling in the township. As a result, finding similar sized comparable sales was difficult.

To demonstrate the subject assessment is reflective of fair market value, the assessor provided sales information on two suggested comparable properties. They consist of two-story brick or frame dwellings that were built in 1992 and 2006. Amenities include full or partial basements and attached garages that contain 850 and 1,104 square feet. The dwellings contain 6,535 and 6,699 square feet of living area. They sold in June 2004 and September 2005 for prices of \$2,650,000 and \$2,671,072 or \$398.73 and \$405.51 per square foot of living area including land. The assessor argued that since the comparables are approximately ½ the size of the subject, the subject's assessed valuation of \$2,903,102 or \$230.13 per square of living area including land is supported.

Under questioning, Westfall agreed the subject dwelling is unique; the subject dwelling is an over-improvement for the area because of its size; and there would be a small pool of potential buyers if the subject property were to be offered for sale on the open market. In addition, the assessor testified she did not expand the search area for more similar sized comparables to better evaluate the subject property.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds a reduction in the subject property's assessment is warranted.

The appellant argued the subject dwelling is overvalued based on its construction cost. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). After an analysis of the evidence, the Board finds the appellant has met this burden.

The Property Tax Appeal Board finds the best evidence of the subject dwelling's fair cash value is the documented construction cost submitted by the appellant for \$2,018,786. The Board finds the appellant provided un-refuted, credible corroborating witness testimony regarding the construction cost, including a market general contracting fee. In fact, during the hearing the board of review stipulated to the authenticity of the construction cost, describing the cost to be "fair and honest." The subject's improvement assessment \$873,040 reflects an estimated market value of \$2,628,847, which is greater than the actual construction costs. Therefore, a reduction in the subject's improvement assessment is warranted.

The Board gave diminished weight to the two suggested comparable sales submitted on behalf of the board of review. The Board finds the comparables are considerably smaller in size when compared to the subject. Furthermore, the evidence and testimony indicate the subject dwelling is unique in character; it is the largest dwelling in the township; the dwelling is an over-improvement for the area because of its size; and there would be a small pool of potential buyers if the subject property were to be offered for sale on the open market. All of these factors detract from the weight of the suggested comparable sales as suitable indicators of value for the subject property.

Based on this analysis, the Property Tax Appeal Board finds the appellant has demonstrated overvaluation by a preponderance of the evidence. Therefore, the Board finds the subject's assessment as established by the board of review is incorrect and a reduction 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.

Ronald R. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mark A. Lewis

Member

Member

DISSENTING:

C E R T I F I C A T I O N

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: December 23, 2009

Allen Castrovillari

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 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 the subsequent year 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.

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.