



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

APPELLANT: Patrick Mazza
DOCKET NO.: 07-04356.001-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 the Law Offices 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: \$94,720
IMPR.: \$672,930
TOTAL: \$767,650

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a part one-story and part two-story dwelling with a total living area of approximately 12,000 square feet.¹ The subject improvement is a multi-family residence with two wings connected with a large open foyer. Features include a full unfinished basement, central air conditioning, three fireplaces and two attached garages with a combined area of 2,217 square feet of building area. The dwelling was completed in 2005. The property is located in Wheaton, Milton Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board contending overvaluation with respect to the improvement as the basis of the appeal. The appellant did not contest the value of the land or the land assessment. In support of the overvaluation argument the appellant presented a sworn contractor's statement from Midwest Construction Management, Inc. of Carol Stream, Illinois, dated March 21, 2006, stating the cost to build the

¹ The appellant and the board of review disagreed on the size of the subject dwelling; however, the Property Tax Appeal Board finds the difference in the estimate of size plays no part in this decision.

subject dwelling was \$1,898,786.18. The statement was signed by Joseph Mazza, President of Midwest Construction Management, Inc.

Joseph Mazza was called as a witness. He testified he is the brother of the appellant and owner of Midwest Construction Management, Inc. He testified he was hired to construct the residence and his fee was based on an hourly rate of \$65. He testified the fee would have been substantially the same had this not been his brother. The witness further testified he collected the information in the contractor's statement submitted as evidence. The witness testified that the work Midwest Construction did cost a total of \$1,898,786.18. He testified the owner did some items themselves beyond what was in the contractor's statement.

Mazza testified that the contractors and suppliers identified on the statement were those he had used in the past. He also explained that the only contractor he had a relationship with was Concrete Structures for \$14,822 who did a concrete deck on the house, which he stated was a market rate. The witness also testified that he extensively bid out every item on the sworn statement.

The witness was cross-examined about the sworn statement and was able to credibly answer questions regarding various items. He testified the electrical work included the labor and material to do all the electrical work and install the fixtures but did not include the cost of fixtures themselves; the fixtures were provided by the owner. The witness further testified that he would not expect the costs incurred to construct the home would have changed significantly from 2005 to 2006. The witness also testified his hourly rate of \$65 was typical.

The next witness called was the appellant, Patrick Mazza. The appellant testified that the cost of fixtures and landscaping were not included in the contractor's sworn statement. He testified the costs of those items were approximately \$120,000. The witness testified he moved into the subject property around Thanksgiving 2005. He was of the opinion that the subject had zero depreciation during the ensuing year to the assessment date at issue.

The appellant testified the subject property is located on a block with nice homes but as you go past his block there are modest homes with 1,500 square feet. He further testified the subject is located 1,000 feet from a railroad track that has one hundred cars that pass every night and there is a business located near his home.

The appellant also testified he was very frugal in constructing the home with such items as pressed wood doors and cabinets from Home Depot. The appellant also testified about the physical layout of the house. He further testified that he has not done anything on the subject property to change the condition of the home from January 1, 2006 to January 1, 2007.

During the hearing the appellant's counsel also made reference to the fact the subject property was the subject matter of an appeal before the Property Tax Appeal Board in 2006 under Docket Number 06-02001.001-R-1. The appellant's counsel stated in that appeal the Property Tax Appeal Board reduced the assessment on the subject improvements to \$672,930 to reflect the construction costs based on similar evidence and testimony as in the instant appeal.

Based on this evidence the appellant requested the improvement assessment be reduced to reflect the construction costs of \$2,018,786 (\$1,898,786 + \$120,000).

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$978,010 was disclosed. The subject improvements had an assessment of \$883,290 which reflects a market value of approximately \$2,649,870.

In support of the assessment the board of review submitted information on five comparables identified by the Milton Township Assessor's office and called as a witness Cathy Zinga, Residential Deputy Assessor for Milton Township.

During the hearing Ms. Zinga testified how she calculated the size of the subject dwelling. She also testified the sales approach was used to value the subject property. Ms. Zinga indicated she had prepared the grid analysis and described the subject as a large home but not unique. She testified the subject is simply two homes in one.

The comparables submitted were improved with four, two-story dwellings and one, one-story dwelling that ranged in size from 5,508 to 10,925 square feet of gross living area. The dwellings were constructed from 2000 to 2009. Each comparable had a full or partial basement with three being partially finished. Each comparable also has central air conditioning, one to four fireplaces, and an attached garage ranging in size from 761 to 1,500 square feet. Four of the comparables sold from July 2005 to July 2009 for prices ranging from \$2,632,064 to \$4,500,000 or from \$346.87 to \$425.53 per square foot of living area, including land. The board of review indicated the subject's total assessment reflects a market value of \$2,934,030 or \$232.58 per square foot of living area, including land, when using an estimated size of 12,615 square feet of gross living area. These same comparables have improvement assessments ranging from \$577,100 to \$1,176,160 or from \$90.00 to \$130.40 per square foot of gross living area. The subject has an improvement assessment of \$883,290 or \$70.02 per square foot of gross living area when using an estimated size of 12,615 square feet of gross living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends overvaluation with respect to the improvements as the basis of the appeal. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). 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 Board finds the best evidence of value for the subject improvements were the constructions costs presented by the appellant. The Board finds the testimony of both Joseph Mazza and the appellant was credible, consistent and supported by the contractor's statement. Testimony and evidence provided by the appellant disclosed the total cost to build the subject dwelling was \$2,018,786. The Board also takes notice that the subject property was the subject matter of an appeal before the Property Tax Appeal Board in 2006 under Docket Number 06-02001.001-R-1. (86 Ill.Admin.Code §1910.90(i)). In that appeal the Property Tax Appeal Board reduced the assessment on the subject improvements to \$672,930 to reflect the construction costs based on similar evidence and testimony as in the instant appeal.

The Board gave less weight to the comparables submitted by the board of review in that two of the three sales were significantly smaller than the subject dwelling, a third comparable was located in Oak Brook, York Township and the fourth sale occurred in July 2009, approximately two and one-half years after the assessment date at issue. The Board gave little weight to the equity analysis presented by the board of review since the appeal was based on market value.

Based on this record the Board finds a reduction in the subject's improvement 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J.R.

Acting 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, 2011

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.