



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

APPELLANT: June Mazza  
DOCKET NO.: 08-04162.001-R-3  
PARCEL NO.: 05-10-317-010

The parties of record before the Property Tax Appeal Board are June 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:** \$99,270  
**IMPR.:** \$672,930  
**TOTAL:** \$772,200

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 11,600 square feet. 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 contends 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 subject dwelling was \$1,898,786.18. The statement was signed by Joseph Mazza, President of Midwest Construction Management, Inc. The appellant also submitted a brief disclosing additional incidental costs in the amount of \$120,000 that needed to be included resulting in a total improvement cost of \$1,898,786. The appellant also submitted a cost estimate

prepared by real estate appraiser Bonnie G. Rossell, estimating the subject improvements had a cost new of \$1,830,000 using the Marshall and Swift Service, Cost Manual. Based on this evidence the appellant requested the subject's improvement assessment be reduced to reflect a total cost of \$2,018,786.

The appellant also made reference to a 2007 appeal before the Property Tax Appeal Board under Docket Number 07-04356.001-R-1. Additionally, the appellant submitted a copy of the board of review final decision disclosing an improvement assessment of \$925,690 reflecting a value of \$2,777,070.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

After reviewing the record 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 Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends the value of the improvements is not accurately reflected in its assessed valuation. 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 (3<sup>rd</sup> 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 market value of the improvements in the record is the costs submitted by the appellant indicating a total cost of \$2,018,786. The Board finds the subject's improvement assessment reflects a value greater than the costs presented by the appellant. The board of review did not submit any evidence in support of its assessment of the subject improvements or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)).

The Board also takes notice that the subject property was the subject matter of a appeals before the Property Tax Appeal Board in 2006 under Docket Number 06-02001.001-R-1 and in 2007 under Docket Number 07-04356.001-R-1. (86 Ill.Admin.Code §1910.90(i)). In each of those appeals, following oral hearings, the Property Tax Appeal Board reduced the assessment of the subject improvements to \$672,930 to reflect the construction costs based on similar evidence in the instant appeal.

Based on this record the Property Tax Appeal 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.



Chairman



Member



Member



Member



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



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.