



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

APPELLANT: Joseph Marino
DOCKET NO.: 11-03422.001-R-1
PARCEL NO.: 02-10-304-020

The parties of record before the Property Tax Appeal Board are Joseph Marino, the appellant, by attorneys Richard J. Caldarazzo and Julia Mezher, of Mar Cal Law, P.C. in Chicago; and the DuPage County Board of Review.

Based on the facts and exhibits presented, 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: \$41,210
IMPR.: \$0
TOTAL: \$41,210

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 2011 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 is a vacant site with 16,275 square feet of ground area. The property is located in the Seven Oaks of Bloomingdale Subdivision, Bloomingdale, Bloomingdale Township, DuPage County.

Appearing before the Property Tax Appeal Board on behalf of the appellant was his attorney, Julia Mezher. Ms. Mezher argued assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables that ranged in size from 17,530 to 23,792 square feet of land area.¹ One comparable was located along the same street as the subject property and two were described as being located four blocks from the subject property. These properties had land assessments ranging from \$14,160 to \$41,210 or from \$.60 to \$2.35 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,210. Appearing before the Property Tax Appeal Board on behalf of the board of review were Carl Peterson, member of the board of review, and John T. Dabrowski, Bloomingdale Township Assessor.

In support of its contention of the correct assessment the board of review submitted a narrative statement prepared by Dabrowski and a grid analysis using the appellant's three comparables and five comparables identified by the township assessor.

Dabrowski testified that land in the subject's subdivision is assessed on a site value basis. He explained that when the developer was selling the lots he was selling them at the same cost. He explained that when the subject's subdivision was created the sites were given the "subdivision value" which put the land on at one-half the value.² The township assessor explained that once the land in the subdivision is improved the land is assessed at full value. He asserted the subject land does not have an improvement; therefore, the land is assessed at one-half value. He testified lots in the subject's subdivision all have the same site value.

Dabrowski identified appellant's comparable #1 as being located in the subject's subdivision and testified the other two comparables provide by the appellant were located outside the subject's development.

¹ The assessment grid analysis on the appeal form completed by the appellant was incorrect in that depicted the subject property and the comparables as being improved. Additionally, the assessment information with respect to the land assessments on the grid was incorrect. The written narrative submitted by the appellant had the correct land assessments for the subject and the comparables.

² Dabrowski indicated that by "subdivision value" he meant the land was receiving the so-called "developer's exemption", which is provided by section 10-30 or 10-31 of the Property Tax Code (35 ILCS 200/10-30 & 10-31)).

The five comparables identified by the township assessor were all located in the subject's subdivision. He explained that appellant's comparable #1 and two of his comparables, #1 and #2, were vacant and assessed at the subdivision value of \$41,210. He explained that the number below those numbers on the assessment grid he prepared reflect what the full value assessment would after being improved. In the narrative Dabrowski explained that the other three comparables he submitted are improved and are assessed based on a full value of \$82,400 or \$82,410. Based on this evidence and testimony, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 and board of review comparables #1 and #2. These comparables were vacant sites located in the subject's subdivision each with an assessment of \$41,210. The subject is a vacant lot with a land assessment of \$41,210. The township assessor provided testimony that sites in the subject's subdivision are assessed on a uniform site value basis. Furthermore, he explained that the subject property and the most similar comparables are receiving the preferential "subdivision value" or "developer's exemption." Based on this record the Board finds the appellant 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.



Chairman



Member



Member



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: October 24, 2014



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.