



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

APPELLANT: Antonino & Maria Catalano
DOCKET NO.: 07-01990.001-R-1
PARCEL NO.: 03-17-207-038

The parties of record before the Property Tax Appeal Board are Antonino and Maria Catalano, the appellants, 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: \$45,730
IMPR: \$117,720
TOTAL: \$163,450

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a raised ranch style single family dwelling of brick and frame construction that contains 2,495 square feet of living area. Features of the home include central air conditioning, a fireplace, a basement that is partially finished and a two-car attached garage. The dwelling was built in 1974 and had an addition in 2003. The property is located in Wood Dale, Addison Township, DuPage County.

The appellants appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. At the hearing the appellants withdrew the assessment inequity argument. In support of the overvaluation argument the appellants submitted a Home Market Evaluation report prepared by Dan Volker. The report listed four comparable sales that were reported to range in size from 2,400 to 2,500 square feet of living area and were constructed from 1968 to 1996. The sales occurred from October 2006 to November 2007 for prices ranging from \$370,000 to

\$417,500.¹ Based on this data the evaluation report indicated the subject had a current market value from \$350,000 to \$400,000.

The appellants also submitted an estimate of market value developed using ConnectwithLife.com. This market value estimate had no data or comparables sales listed in support of the estimate of value but contained a estimated market value range from \$310,514 to \$396,767.

In their written submission and at the hearing the appellants asserted the subject experiences water in the basement caused by flooding occurring at the corner of Irmen and Prospect streets. They testified the flooding on the streets causes the sewers to back-up and approximately 1 inch of water gets in a portion of the basement. The appellants contend this flooding has a major adverse impact on the value of the property. Based on this evidence the appellants indicated on the petition that the subject's assessment be reduced to \$138,310.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$163,450 was disclosed. The subject's assessment reflects a market value of \$490,399 or \$196.55 per square foot of living area. In support of the assessment, the board of review submitted an Addendum to Board of Review Notes on Appeal and Exhibit #1, which is an assessment data sheet listing the appellants' and the assessor's comparables.

The board of review called as its witness Dawn Aderholt of the Addison Township Assessor's office. She testified that she had spoken with Craig Wright, City Services Director for the City of Wood Dale, who reported only one contact with the appellants concerning getting water in the basement after a heavy rain on August 1, 2003.

Aderholt also prepared a grid analysis using the four comparables sales contained in the valuation analysis submitted by the appellants. She testified that only one comparable was a raised ranch like the subject and only one was located in the same neighborhood as the subject. The three remaining comparables were two-story dwellings with differing neighborhood codes than the subject. The comparables ranged in size from 1,371 to 2,345 square feet of living area and were constructed from 1968 to 1994. Three comparables had basements, each had central air conditioning, three comparables had one fireplace and each had either an attached or built-in garage. The sales occurred from October 2006 to November 2007 for prices ranging from \$370,000 to \$417,500 or from \$164.37 to \$274.98 per square feet of living area.

¹ The board of review provided the data disclosing that the comparable located at 361 Edgewood sold in November 2007 for a price of \$410,000.

To support the assessment Aderholt submitted information on five comparables with three being comparable sales and two being equity comparables. The comparable sales were composed of raised ranch style dwellings of brick or brick and frame construction that ranged in size from 1,235 to 1,377 square feet of living area. The comparable sales were constructed from 1962 to 1971 and were located in the same neighborhood as the subject. Each comparable had a lower level that was partially finished, central air conditioning and a two-car garage. The sales occurred from March 2006 to July 2007 for prices ranging from \$346,000 to \$375,000 or from \$253.85 to \$293.12 per square foot of living area. The board of review was of the opinion the subject's unit value as reflected by the assessment of \$196.55 per square foot of living area is supported by these sales.

In rebuttal, the appellants submitted an appraisal estimating the subject property had a market value of \$340,000 as of July 21, 2009. Pursuant to section 1910.66(c) of the rules of the Property Tax Appeal Board, the Board finds the appraisal is not proper rebuttal evidence. Section 1910.66(c) provides that:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.

86 Ill.Admin.Code §1910.66(c). Based on this rule the Board will not consider this evidence.

In rebuttal, the appellants also submitted a number photographs depicting the flooding that occurs near the subject property and water in the basement.

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 does not support a reduction in the subject's assessment.

The appellants contend overvaluation 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). The Board finds the appellants have not met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best market data in the record included the appellants' sale located at 264 Apollo Court, Wood Dale, and the three comparable sales submitted by the board of review. These comparables were improved with raised ranch style dwellings located in the subject's neighborhood that ranged in size from 1,235 to 1,377 square feet of living area and were built from 1962 to 1971. Each comparable had a lower level that was

partially finished, central air conditioning and a two-car garage. One comparable had a fireplace. These properties sold from March 2006 to July 2007 for prices ranging from \$346,000 to \$377,000 or from \$253.85 to \$293.12 per square foot of living area. The subject's assessment reflects a market value of \$490,399 or \$196.55 per square foot of living area, which is below the range established by the comparables on a per square foot basis. The Board finds the subject's assessment is supported considering the fact that the subject dwelling is significantly larger than the best comparable sales in the record.

The Board further finds the evidence in the record does support the conclusion the subject dwelling experiences sewer water in the basement from time to time caused by flooding at the corner of Irmen and Prospect streets. The Board finds, however, the appellants did not provide market data to quantify the diminution in value caused by the flooding in the basement or sufficient evidence that demonstrated the subject's assessment was not reflective of its market value as of January 1, 2007, considering the propensity to flood.

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

Shawn R. Lerbis

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 22, 2010

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.