



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

APPELLANT: Victoria Vasconcellos
DOCKET NO.: 07-02935.001-R-1
PARCEL NO.: 06-01-311-017

The parties of record before the Property Tax Appeal Board are Victoria Vasconcellos, the appellant; 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: \$85,940
IMPR.: \$64,060
TOTAL: \$150,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story single family dwelling of brick construction containing 1,572 square feet of living area. The dwelling is approximately 68 years old being constructed in 1940. Features of the dwelling include a full basement that is partially finished, central air conditioning and a one-car attached garage. The property is located in Elmhurst, York Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted descriptions and sales data on seven comparable properties. The appellant described the comparables as being improved with two-story dwellings of brick or frame construction that ranged in size from 1,602 to 2,422 square feet of living area. The dwellings

ranged in age from 52 to 81 years old. Each comparable had a full basement with three being finished, five comparables had central air conditioning, six of the comparables had one or two fireplaces and each comparable had a 1 or 2-car garage. The appellant indicated that the dwelling on comparable sale 1 was subsequently demolished and replaced with a new dwelling. The properties sold from March 2005 to June 2007 for prices ranging from \$380,000 to \$575,000 or from \$210.14 to \$268.44 per square foot of living area. The subject has a total assessment of \$170,740 reflecting a market value of approximately of \$512,220 or \$325.84 per square foot of living area. The appellant requested the subject's total assessment be reduced to \$144,254.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$170,740 was disclosed. In support of the assessment the board of review submitted an assessment data sheet prepared by the assessor's office, which was marked as Exhibit 1. Exhibit 1 included six of the appellant's comparables and five comparables provided by the assessor. The exhibit also included the property record cards for these comparables.

The comparables used by the board of review to support the assessment are improved with two-story dwellings that range in size from 1,696 to 1,946 square feet of living area. The dwellings were built from 1924 to 1951 and were of frame and brick, brick or frame and aluminum or vinyl exterior construction. Each comparable has a basement, one comparable has central air conditioning, four comparables have one-fireplace and each comparable has a one or two-car garage. These properties had improvement assessment that ranged from \$91,170 to \$106,180 or from \$53.76 to \$58.23 per square foot of living area. The subject has an improvement assessment of \$84,800 or \$53.94 per square foot of living area. Two of the comparables sold in May 2004 and June 2006 for prices of \$545,000 and \$539,600 or from \$288.82 and \$296.32 per square foot of living area, respectively. Based on this data, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant commented on the board of review's analysis and noted that the board of review used the description of the new home that replaced the improvement on his comparable sale number 1.

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

The appellant contends 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the record contains sales data on nine comparables. The Board finds appellant's comparables 2, A, B and C as well as board of review comparable 2 sold most proximate in time to the assessment date at issue and are to be given the most weight. These properties were improved with 2-story dwellings that ranged in size from 1,602 to 2,568 square feet of living area. The dwellings range in age from 52 to 76 years old and have features similar to the subject. The sales occurred from March 2006 to June 2007 for prices ranging from \$398,000 to \$575,000 or from \$223.91 to \$296.32 per square foot of living area. The subject's total assessment of \$170,740 reflects a market value of approximately of \$512,220 or \$325.84 per square foot of living area, which is above the range established by the comparables on a per square foot basis. Based on this evidence the Board finds a reduction in the subject's assessment 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

Harold H. 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.