



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

APPELLANT: Ramiz Hermiz
DOCKET NO.: 07-04194.001-R-1
PARCEL NO.: 03-05-203-010

The parties of record before the Property Tax Appeal Board are Ramiz Hermiz, the appellant, 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: \$81,660
IMPR: \$0
TOTAL: \$81,660**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a vacant one acre parcel located in Itasca, Addison Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board contending the assessment increase for the subject land from 2006 to 2007 was excessive. The appellant testified the subject lot was part of a 12 parcel subdivision known as the Marino Court subdivision. Eleven of the other parcels are improved with dwellings while the subject property is vacant and undeveloped.

The appellant asserted the subject's land assessment increased by more than 50% or from \$54,320 to \$81,660 from 2006 to 2007. The appellant presented a graph depicting the assessment increase in the subject land from 1978 to 2007. He testified that for a period of 13 years from 1993 to 2006 the subject's land assessment increased by \$27,070. Then the subject's land assessment increased by \$27,340 from 2006 to 2007. He argued there was no market data that would justify such an increase. The appellant explained that the lots in the subdivision are approximately one-acre in size and have had land assessments almost equal to each other for many years. The appellant testified the land assessments for the other parcels in the

subdivision also increased approximately 50% from 2006 to 2007, however, the improvement assessments decreased on average by approximately 25%. The appellant asserted the offset in the improvement assessments decreased the overall rate of increase in the assessments of the 11 other parcels in the subdivision to an average of approximately 4.791%. Mr. Hermiz argued there was no market data that justified these changes.

The appellant also provided testimony and evidence disclosing the percentage ratio of the land to building assessments in the subdivision from 2000 to 2002 was 33% to 67%; from 2003 to 2006 the ratio was 35% to 65%; and in 2007 the ratio was approximately 50% to 50%. The appellant again contends nothing in the market supports these assessments.

The appellant did submit copies of the property record cards for the subject and for comparables located in the subject's subdivision. The comparables have parcels that range in size from 1.00 to 1.11 acres with land assessments ranging from \$81,660 to \$90,640 or from \$81,658 to \$81,663 per acre.

Based on this evidence the appellant requested the subject's land assessment be reduced to \$56,922.

The board of reviews submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject of \$81,660 was disclosed. The subject's assessment reflects a market value of approximately \$245,004 when applying the statutory level of assessments.

The board of review called as its witness James Konopka, Addison Township Deputy Assessor. He testified that 2007 was the beginning of a new general assessment period where all property in the township is reassessed. The witness testified that all land in the subdivision was assessed the same. He also presented three comparables sales located in Itasca to support the land value assigned to the subject. The comparables ranged in size from .61 acres to 5.00 acres. Comparable #1 was improved at the time of sale but the home was razed within one month of the sale. This property sold in October 2006 for a price of \$974,900 or for \$429,471 per acre. Comparable #2 was vacant at the time of sale in October 2004 and sold for a price of \$280,000 or \$445,016 per acre. Comparable #3 was a 5 acre parcel that was listed for sale at a price of \$1,500,000 or \$300,000 per acre. The witness was of the opinion these sales support the subject's land value of \$245,004 per acre.

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 appellant contends the subject's assessment increase from 2006 to 2007 was excessive and not supported by market data. The

Board finds this argument is without merit. The record contains information on two land sales and one land listing provided by the township assessor. The comparables had unit prices ranging from \$300,000 to \$445,016 per acre. The subject's assessment of \$81,660 reflects a market value of approximately \$245,004 per acres when applying the statutory level of assessments. The Board finds the market value of the subject land as reflected in the assessment is supported by the sales data in the record. The Board finds the appellant provided no market data to demonstrate the subject land was overvalued.

The record also contained testimony from the appellant and the deputy assessor that land in the subject's subdivision was assessed the same. The appellant submit copies of the property record cards for the subject and four comparables located in the subject's subdivision. The comparables parcels range in size from 1.00 to 1.11 acres with land assessments ranging from \$81,660 to \$90,640 or from \$81,658 to \$81,663 per acre. The subject has a land assessment of \$81,660 per acre, which is within the ranged and supported by these comparables. The Board finds this data demonstrates the subject land is equitably assessed with other parcels in the subdivision.

In conclusion the Board finds the assessment of the subject land as established by the board of review is correct and no reduction 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. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn P. 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: June 18, 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.