



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

APPELLANT: Charles & Margaret Digangi  
DOCKET NO.: 07-04434.001-R-1  
PARCEL NO.: 06-01-412-008

The parties of record before the Property Tax Appeal Board are Charles and Margaret Digangi, 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:** \$48,550  
**IMPR.:** \$97,610  
**TOTAL:** \$146,160

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a part one-story and part two-story single family dwelling with 1,914 square feet of living area. Features of the home include a basement, central air conditioning and a one-car garage. The dwelling is of brick and frame construction. The home was constructed in approximately 1956 and had a second story addition in 1986. The property is located in Elmhurst, York Township, DuPage County.

The appellants appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the appellants selected four comparable sales located within approximately one block and along the same side of the street as the subject property. The comparables are improved with split-level style dwellings that ranged in size from 1,196 to 1,213 square feet of living area. The comparable dwellings were built in 1956 and 1957 and had frame and brick or stone exteriors. Each comparable has a basement, two comparables have central air conditioning and each comparable has a one-car garage. These properties sold from March 2005 to February 2007 for prices ranging from \$320,500 to \$355,500 or from \$267.98 to \$293.08 per square foot of living area, including land.

The appellants argued that the subject's location next to railroad tracks has a negative impact on the value of the

property. The location next to the railroad tracks was the reason they selected their comparables with similar locations next to the railroad tracks or Interstate 290. Based on this evidence the appellants requested the subject's assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$146,160 was disclosed. The subject's assessment reflects a market value of approximately \$438,480 or \$229.09 per square foot of living area, land included.

In support of the assessment the board of review presented Exhibit #1, which included an analysis of the appellants' comparables and seven comparable sales identified by the township assessor's office, which included copies of the property record cards for all the comparables. The board of review called as its witness Judy Woldman, Deputy Assessor from the York Township Assessor's Office.

In support of the assessment the deputy assessor provided six comparable sales improved with two, split-level dwellings; one, two-story dwelling and three, ranch style dwellings. The dwellings ranged in size from 1,242 to 2,197 square feet of living area. Each comparable has a basement, each comparable has central air conditioning, three comparables have a fireplace and each comparable has either a garage or a carport. The dwellings were constructed from 1956 to 1960. The comparables were also located in the same neighborhood as the subject property. These properties sold from April 2006 to December 2006 for prices ranging from \$355,000 to \$536,000 of from \$243.97 to \$395.24 per square foot of living area, including land.

Ms. Woldman testified the subject's assessment reflects a market value below the range established by all the comparables on a square foot basis. She also testified that the subject dwelling has been reclassified for assessment purposes as a ranch style dwelling since the majority of the home is one-story. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellants argued none of the board of review comparables are on the same block as the subject and not on the outer edge of the subject's subdivision backing up to the Union Pacific railroad tracks and I-294. The appellants also argued that the price per square foot is not an accurate estimator of market value.

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 the market value of the subject property is not accurately reflected in its assessed valuation. Except in counties with more than 200,000 inhabitants that classify property, property is to be valued at 33 1/3% of fair cash value. (35 ILCS 200/9-145(a)). Fair cash value is defined in the Property Tax Code as "[t]he amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50). The Supreme Court of Illinois has construed "fair cash value" to mean what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing, and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428 (1970). Proof of market value may consist of an appraisal as of the assessment date, comparable sales, construction costs or a recent sale of the subject property. (86 Ill.Admin.Code §1910.65(c)). 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). The Board finds the sales in the record provided by the parties demonstrate the subject's assessment is reflective of the property's market value.

The record contains ten sales located in the subject's neighborhood improved with dwellings that were not particularly similar to the subject's part one-story and part two-story style. However, the comparables are relatively similar to the subject in age, except for the second story addition, and features. Those properties that sold during 2006 and 2007 had prices ranging from \$330,000 to \$536,000 or from \$243.97 to \$395.24 per square foot of living area. The Board finds one comparable was most similar to the subject in overall size, that being the board of review comparable located at 439 Huntington Lane. This comparable had 2,197 square feet of living area and sold in July 2006 for a price of \$536,000 or \$243.97 per square foot of living area, land included. The subject's assessment reflects a market value of approximately \$438,480 or \$229.09 per square foot of living area, land included, which is within the total price range established by the comparables but below the price of the comparables on a per square foot basis. Importantly, the Board finds the subject has a value below the comparable most similar to the subject in size on both a total price and a price per square foot basis.

The appellants argued the subject's value is impacted by the location next to the railroad tracks. The Board finds, however, the sales data in this record does not demonstrate the subject is overvalued considering its location. Based on this record the Board finds a reduction in the subject's assessment is not 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 M. Louie*

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: May 20, 2011

*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.