



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

APPELLANT: Jose Leyva  
DOCKET NO.: 07-04496.001-R-1  
PARCEL NO.: 02-27-405-010

The parties of record before the Property Tax Appeal Board are Jose Leyva, the appellant, by attorney Gregory P. Diamantopoulos, of Law Offices of Liston & Tsantilis, P.C., Chicago, Illinois; 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:** \$21,690  
**IMPR.:** \$55,430  
**TOTAL:** \$77,120

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a raised ranch style single family dwelling of frame construction that contains 1,060 square feet of ground floor living area. Features of the home include a 980 square foot basement that is 80% finished, central air conditioning and a two-car attached garage. The dwelling was constructed in 1968. The property is located in Glendale Heights, Bloomingdale Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board through his counsel, Grerory P. Diamantopoulos, contending assessment inequity as the basis of the appeal. In support of this argument the appellant submitted assessment information on four assessment comparables located in the subject's subdivision. The comparables were improved with two ranch style dwellings and two split-level dwellings of frame or brick and frame construction. The dwellings ranged in size from 1,027 to 1,180 square feet of living area and were constructed from 1967 to 1969. Two of the comparables had basements of 567 and 576 square

feet that were 80% and 90% finished. Two of the comparables had central air conditioning and each comparable had a 1 or 2-car attached garage. These properties had improvement assessments ranging from \$50,510 to \$52,320 or from \$42.81 to \$50.94 per square foot of above grade living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$49,566 or \$46.50 per square foot of living area.

Under questioning the appellant's attorney explained that the appellant's comparables were selected by someone within the law firm. Additionally, the appellant's attorney stated the law firm's fee is contingent on the tax savings.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$77,120 was disclosed. The subject's total assessment reflects a market value of approximately \$231,360 or \$218.26 per square foot of above grade living area. The subject has an improvement assessment of \$55,430 or \$52.49 per square foot of living area.

To demonstrate the subject was correctly assessed the board of review submitted an Addendum to Board of Review Notes on Appeal and Exhibit #1, which is an assessment data sheet which lists the appellant's four comparables and three additional comparables identified by the Bloomingdale Township Assessor's Office. The board of review called as its witness Bloomingdale Township Assessor John Dabrowski. Dabrowski testified about the attributes of the appellant's comparables noting that appellant's comparables 2 and 3 were split-level dwellings that were very comparable to the subject. The evidence submitted by the board of review indicated that appellant's comparable 3 sold in February 2006 for a price of \$253,000 or \$246.35 per square foot of above grade living area.

In support of the assessment the assessor selected three comparables located in the subject's subdivision. The comparables were improved with raised ranch dwellings of frame or brick and frame construction that ranged in size from 1,012 to 1,109 square feet of living area. The dwellings were constructed from 1963 to 1969. Each comparable had a basement that ranged in size from 507 to 712 square feet and each was 90% finished. Each home had central air conditioning, one comparable had a fireplace and each comparable had a 1-car or 2-car built-in garage. The comparables had improvement assessments that ranged from \$55,540 to \$57,510 or from \$51.01 to \$56.38 per square foot of above grade living area. These same comparables sold from May 2006 to February 2007 for prices ranging from \$245,000 to \$255,000 or from \$229.94 to \$245.10 per square foot of above grade living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 assessment inequity with respect to the improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds the appellant did not demonstrate a lack of uniformity with clear and convincing evidence and a reduction is not warranted.

The record contains seven comparables submitted by the parties to support their respective positions. The Board finds those comparables most similar to the subject in style and features include appellant's comparables 2 and 3 and the board of review comparables. The five comparables are improved with either split-level or raised ranch dwellings of frame or brick and frame construction that range in size from 1,012 to 1,109 square feet of above grade living area. The dwellings were constructed from 1963 to 1969. Each comparable had a smaller basement than the subject that was 80% or 90% finished. The comparables also had similar features except appellant's comparable 3 had no central air conditioning and appellant's comparable 3 as well as board of review comparables 1 and 3 had 1-car garages. Board of review comparable 3 did have a fireplace while the subject had no fireplace. These five comparables had improvement assessments ranging from \$51,780 to \$57,510 or from \$49.03 to \$56.38 per square foot of above grade living area. The subject has an improvement assessment of \$55,430 or \$52.29 per square foot of above grade living area, which is within the ranged established by the most similar comparables in the record. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

As a final point, the record disclosed that four of the most similar comparables sold from February 2006 to February 2007 for prices ranging from \$245,000 to \$255,000 or from \$229.94 to \$246.35 per square foot of above grade living area. The subject's total assessment reflects a market value of approximately \$231,360 or \$218.26 per square foot of above grade living area. The subject's assessment reflects a market value below the range established by the four best comparables in the record. The Board finds this evidence demonstrates the subject's assessment is not excessive in relation to its market value.

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: January 26, 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.