



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

APPELLANT: Paul & Diane Scardino  
DOCKET NO.: 08-03544.001-R-1  
PARCEL NO.: 02-09-134-018

The parties of record before the Property Tax Appeal Board are Paul & Diane Scardino, the appellants, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher in Chicago; 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:** \$9,790  
**IMPR.:** \$46,550  
**TOTAL:** \$56,340

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 23 year-old, brick condominium dwelling that contains 871 square feet of living area. The subject is located in Roselle, Bloomingdale Township, DuPage County.

Through an attorney, the appellants submitted evidence to the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this claim the appellants' submitted a closing statement detailing the subject's sale in May 2008 for \$175,000. The appellants asserted the "purchase price was reduced by a seller credit of \$35,000 after the appraisal of an identical property owned by the seller (1081 Rodenberg #307) at \$149,000." The appellants' petition indicated the parties to this sale were family members. The appellants did not indicate whether the subject was advertised for sale through the Multiple Listing Service or any other media. The appellants also submitted an appraisal of a similar property, but not the subject property, with a market value estimate of \$149,000 as of the report's effective date of April 10, 2008. This appraisal

utilized four sales of similar properties as well as one sale listing. The property that was the subject of this appraisal was described as a 27 year-old condominium dwelling that contains 936 square feet of living area. The comparables in the appraisal consist of 25 to 28 year-old condominium dwellings of 936 or 1,000 square feet of living area with central air conditioning and one-car or two-car garages. The four comparable sales reportedly occurred between July 2007 and March 2008 for prices ranging from \$149,000 to \$163,000 or from \$159.19 to \$170.94 per square foot of living area including land. The fifth comparable in the appraisal was listed for sale for \$160,000 or \$170.94 per square foot of living area including land. The appraiser adjusted the comparables for differences when compared to the subject, resulting in adjusted sale or listing prices ranging from \$148,000 to \$150,500. Based on this evidence the appellants requested the subject's total assessment be reduced to \$49,661, reflecting a market value of approximately \$148,983.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$56,340 was disclosed. The subject has an estimated market value of approximately \$169,342 or \$194.43 per square foot of living area including land, as reflected by its assessment and the DuPage County 2008 three-year median level of assessments of 33.27%.

In support of the subject's assessment, the board of review submitted a letter prepared by the township assessor and a grid analysis detailing the appellants' appraisal comparables as well as five additional comparable properties. The board of review's comparable sales consist of Model B Waterbury brick condominium dwellings, built in 1985, that each contain 871 square feet of living area. The comparables sold between January and June 2007 for prices ranging from \$171,200 to \$189,900 or from \$196.56 to \$218.03 per square foot of living area including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 this appeal. The Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

The appellants contend overvaluation as the basis of the appeal. When market value is the basis of the appeal, the value 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). After analyzing the market evidence submitted, the Board finds the appellants have failed to meet this burden.

The Board finds the appellants submitted evidence of the subject's sale in May 2008 for \$175,000, as well as an appraisal of, not the subject property, but a similar condominium dwelling. The board of review submitted five comparable sales of the same

model condominium as the subject. The Board gave no weight to the subject's May 2008 sale because it was between related parties, was not exposed to the market or advertised for sale through traditional marketing venues and thus, does not appear to be an arm's-length transaction. The Board notes the appellants also claimed the seller provided a \$35,000 credit on the subject sale, purportedly reducing the net purchase price to \$149,000. This component further reduces the credibility of the subject's sale as a basis for determining its market value.

The Board gives little weight to the appellants' appraisal because it does not contain a market value estimate of the subject property, but of a similar condominium located nearby. The appellants argued this appraisal is "of an identical property. . .", but the appraisal indicated the property contains 936 square feet of living area. Since the subject contains 871 square feet of living area, the other property which is the subject of the appraisal is clearly not identical to the subject. The Board finds the comparables submitted by the board of review were identical to the subject in design, exterior construction, age and living area, and were the same model condominium as the subject. The Board finds these comparables sold for prices ranging from \$171,200 to \$189,900 or from \$196.56 to \$218.03 per square foot of living area including land and amply support the subject's estimated market value as reflected by its assessment of \$169,342 or \$194.43 per square foot of living area including land, which falls below the range. Therefore, the Board finds the evidence in the record supports the subject's assessment.

In conclusion, the Board finds the appellants have failed to prove overvaluation by a preponderance of the evidence and the subject's assessment as determined 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

*J.R.*

Acting 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, 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.