



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

APPELLANT: Alfonso Soriano
DOCKET NO.: 08-04139.001-R-1
PARCEL NO.: 02-27-401-020

The parties of record before the Property Tax Appeal Board are Alfonso Soriano, 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: \$22,840
IMPR.: \$55,390
TOTAL: \$78,230**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story frame dwelling with 1,180 square feet of living area. The dwelling was constructed in 1968. Features of the home included a slab foundation, central air conditioning and a one-car attached garage. The subject has a 7,789 square foot site and is located in Glendale Heights, Bloomingdale Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales and one listing. The comparables were located in Glendale Heights and improved with one-story single family dwellings that ranged in size from 1,170 to 1,710 square feet of living area. The dwellings were constructed from 1963 to 1976 and were of frame or brick and frame exterior construction. None of the comparables has a basement, each comparable has central air conditioning and each has a one-car attached or detached garage. The comparables had lots ranging in size from 7,203 to 7,791 square feet of land area. Three of the comparables sold from August 2007 to August 2008 for prices ranging from \$180,000 to \$244,000 or from \$142.69 to \$153.85 per square foot of living area, including land. The listing had a price of \$200,000 or \$149.70 per square foot of living area, including land. Based on these sales the appellant requested the

subject's assessment be reduced to \$60,000, which would reflect a market value of approximately \$180,000 or \$152.54 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$78,230 was disclosed. The subject's assessment reflects a market value of approximately \$235,137 or \$199.27 per square foot of living area, including land, when applying the 2008 three year average median level of assessments for DuPage County of 33.27% as determined by the Illinois Department of Revenue.

In support of the assessment the board of review presented an Addendum to Board of Review Notes on Appeal and Exhibit #1, which included an analysis provided by the township assessor of the appellant's comparables and three additional comparable sales. The three additional sales provided by the township assessor were improved with one-story dwellings that ranged in size from 960 to 999 square feet of living area all located in the subject's neighborhood. The comparables were of frame or brick and frame construction that were built from 1960 to 1969. None of the comparables had basements, each comparable had central air conditioning and each had a 1-car or a 2.5-car garage. These properties sold from May 2006 to July 2007 for prices ranging from \$219,000 to \$224,000 or from \$220.12 to \$230.45 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 does not support a reduction in the subject's assessment.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. 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). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). After an analysis of the comparable sales submitted by the parties, the Board finds the appellant has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on six comparable sales and one listing in support of their respective positions. The Board finds those comparables most relevant and probative include appellant's comparable sales #1 and #2 and board of review comparable sale #3. These three sales sold most proximate in time to the assessment date at issue and were similar to the subject in age being built from 1963 to 1965. These dwellings

were also similar to the subject in size ranging from 999 to 1,336 square feet of living area. Each comparable was also relatively similar to the subject in features with central air conditioning and either a 1-car or 2.5-car garage. The properties sold proximate in time to the January 1, 2008 assessment date at issue from July 2007 to October 2008 for prices ranging from \$180,000 to \$238,000 or from \$153.85 to \$220.12 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$235,137 or \$199.27 per square foot of living area, including land, when applying the 2008 three year average median level of assessments for DuPage County of 33.27%, which is within the range established by the best comparable sales in the record. In conclusion the Board finds the subject's assessment is reflective of the property's market value as of January 1, 2008, and a reduction in the assessment is not justified.

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

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: January 20, 2012

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.