



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

APPELLANT: Ralph Valente
DOCKET NO.: 09-03147.001-R-1
PARCEL NO.: 09-28-315-039

The parties of record before the Property Tax Appeal Board are Ralph Valente, the appellant, and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$44,040
IMPR: \$68,520
TOTAL: \$112,560**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a split-level single family dwelling of brick and frame construction with 1,384 square feet of living area.¹ The dwelling was constructed in 1977. Features of the home include a full basement that is partially finished, central air conditioning, a fireplace and a two-car attached garage. The subject property is located in Darien, Downers Grove Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board contending both overvaluation and assessment inequity with respect to the improvement assessment. At the beginning of the hearing the appellant testified the subject dwelling was a rental property and not an owner occupied dwelling. In support of the inequity argument the appellant provided information on a grid analysis of the subject and three comparables. The appellant testified the three comparables were built by the same builder as the subject dwelling and were similar to the subject in design and size. These three comparables had total assessments ranging from \$106,360 to \$116,960 and improvement assessments ranging from \$49.69 to \$58.32 per square foot of living area using the

¹ At the hearing the board of review, at the request of the hearing officer, submitted a copy of the subject's property record card, which provided the best description of the subject dwelling.

descriptions provided by the appellant. The subject has an improvement assessment of \$82,080 or \$59.31 per square foot of living area.

With the respect to the market value argument the appellant provided a list of fourteen sales that occurred from March 2007 to July 2009 for prices ranging from \$263,300 to \$362,000. The appellant indicated the average price was \$328,500, which would equate to an assessment of \$109,500. The appellant also provided a grid analysis on three comparable sales which he testified were similar to the subject in style, size and constructed by the same builder as the subject dwelling. These properties were reported to have sold from April 2007 to September 2008 for prices ranging from \$295,000 to \$327,500 or from \$209.22 to \$244.77 per square foot of living area, including land. The subject has a total assessment of \$126,120, which reflects a market value of \$378,398 or \$273.41 per square foot of living area, including land, when applying the statutory level of assessment.

Based on this evidence the appellant requested the subject's assessment be reduced to \$109,500.

The board of review submitted is "Board of Review Notes on Appeal" wherein its final assessment of the subject was disclosed. The board of review submitted a memorandum explaining the Property Tax Appeal Board had reduced the subject's assessment in 2007 to \$120,200 which was carried forward in 2008 and 2009 through the application of the township equalization factors of 1.059 and 1.000, respectively. At the hearing the board of review presented testimony regarding the appellant's comparables but submitted no comparables or data in support of the 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 a reduction in the subject's assessment is supported by the evidence in the record.

The appellant argued both assessment inequity and overvaluation as the basis of the appeal. The appellant submitted three equity comparables and information on numerous sales in support of his respective arguments. In this record the board of review presented no market data to demonstrate the subject's assessment was reflective of the subject's market value or assessment equity comparables to demonstrate the subject property was being equitably assessed. The Board finds the board of review did not provide any evidence to refute the appellant's arguments. After considering the appellant's arguments and evidence, the Board finds a reduction in the subject's assessment reflecting a market value of approximately \$244.00 per square foot of living area, including land, and an improvement assessment of approximately \$49.50 per square foot of living area, is 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.

Chairman

[Handwritten Signature]

[Handwritten Signature]

Member

Member

[Handwritten Signature]

[Handwritten Signature]

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: November 18, 2011

[Handwritten Signature]

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.