



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

APPELLANT: Anthony Sapienza  
DOCKET NO.: 09-03246.001-R-1  
PARCEL NO.: 03-16-109-018

The parties of record before the Property Tax Appeal Board are Anthony Sapienza, 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:** \$44,290  
**IMPR.:** \$58,690  
**TOTAL:** \$102,980

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story single family dwelling of brick exterior construction that contains 1,272 square feet of living area. Features of the property include a full basement finished with living area, central air conditioning and a detached garage with 576 square feet. The dwelling was constructed in 1978. The subject has an 11,250 square foot parcel and is located in Wood Dale, Addison 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. The comparables are improved with one-story single family dwellings of brick or frame and brick exterior construction that ranged in size from 1,125 to 1,323 square feet of living area. The dwellings were constructed from 1962 to 1972. The comparables are located along the same street and within one block of the subject property. The appellant indicated each comparable had a full basement with comparable #2 being partially finished. Two comparables had central air conditioning and each comparable had a detached garage ranging in size from 440 to 624 square feet of building area. Each property had the same size site as the subject property. The properties sold from July 2003 to March 2008 for prices ranging from

\$206,000 to \$280,000 or from \$178.97 to \$248.89 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$70,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$102,980 was disclosed. The subject's assessment reflects a market value of \$309,621 or \$243.41 per square foot of living area, land included, using the 2009 three year average median level of assessments for DuPage County of 33.26%.

In support of the assessment the board of review submitted an Addendum to Board of Review Notes on Appeal and Exhibit #1 which listed the appellant's comparables and three comparables selected by the Addison Township Assessor's Office. Board of review comparable sale #1 was the same property as appellant's comparable sale #2; however, the board of review used a previous sale that transpired in May 2007. The three comparables selected by the township assessor were improved with one-story single family dwellings of brick or frame and brick exterior construction that ranged in size from 1,125 to 1,363 square feet of living area. The dwellings were constructed from 1966 to 1972. Each comparable had a full basement with two being partially finished. Each comparable also had central air conditioning, two comparables had a fireplace and each had a detached garage ranging in size from 484 to 624 square feet. Each comparable was located in Wood Dale with two being located in an adjacent neighborhood. The sales occurred from May 2007 to May 2009 for prices ranging from \$245,000 to \$322,000 or from \$206.23 to \$286.22 per square foot of living area, including land. 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 (3<sup>rd</sup> 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)). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains six comparable sales in support of the parties' respective positions. The Board finds the comparables that sold most proximate in time to the January 1, 2009

assessment date at issue include appellant's comparable sale #2 and board of review comparable sales #2 and #3. These properties were improved with one-story dwellings ranging in size from 1,125 to 1,363 square feet of living area and were of brick or frame and brick construction. The comparables were constructed from 1966 to 1972. Each had a full basement with two being partially finished, central air conditioning and a detached garage ranging in size from 484 to 624 square feet of building area. Two comparables also had fireplaces. The properties sold from March 2008 to May 2009 for prices ranging from \$245,000 to \$292,500 or from \$206.23 to \$248.89 per square foot of living area, including land. The best comparable was appellant's comparable #2, which was an adjacent parcel that sold in March 2008 for a unit price of \$248.89 per square foot of living area, including land. This property is improved with a dwelling slightly older than the subject dwelling, smaller than the subject dwelling and has a partial finished basement compared to the subject's full finished basement. The subject's assessment totaling \$102,980 reflects a market value of \$309,621 or \$243.41 per square foot of living area, land included, using the 2009 three year average median level of assessments for DuPage County of 33.26%, which is within the range established by the best comparables on a square foot basis.

In conclusion the Board finds the assessment of the subject property as established by the board of review is correct and a reduction 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.



\_\_\_\_\_  
Chairman



\_\_\_\_\_  
Member



\_\_\_\_\_  
Member



\_\_\_\_\_  
Member



\_\_\_\_\_  
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 18, 2012



\_\_\_\_\_  
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.