



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

APPELLANT: Elisandro Trejo
DOCKET NO.: 09-03830.001-R-1
PARCEL NO.: 03-10-412-004

The parties of record before the Property Tax Appeal Board are Elisandro Trejo, the appellant, by attorney Joseph G. Kusper, of Storino Ramello & Durkin in Rosemont; 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: \$33,460
IMPR.: \$24,740
TOTAL: \$58,200

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel contains 7,400 square feet of land which is improved with a 1-story ranch dwelling of frame construction. The dwelling contains 1,100 square feet of living area and is 44 years old having been built in 1965. The dwelling is on a slab and features central air conditioning and a detached garage containing 440 square feet. The subject is located in Wood Dale, Addison Township, DuPage County.

The appellant contends that the market value of the subject property is not accurately reflected in the property's assessed valuation as the basis of this appeal. The appellant submitted information on four comparable properties located several blocks from the subject. They are described as 1-story frame or brick and frame dwellings ranging in age from 35 to 57 years having been built from 1952 to 1974. The dwellings range in size from 1,040 to 1,602 square feet of living area. Two comparables feature full unfinished basements and two have no basements¹. All of the comparables feature detached garages ranging in size from 440 to 624 square feet. One comparable features central air conditioning and a fireplace. The appellant disclosed the

¹ The grid analysis shows all four comparables have no basements. The property record cards submitted by the appellant show two have unfinished basements and two have no basements.

comparables sold between October 2008 and July 2009 for prices ranging from \$145,000 to \$220,000 or from \$132.54 to \$155.87 per square foot of living area including land.

Based on this record, the appellant requested the subject's land assessment be reduced to \$22,999 and the subject's improvement assessment be reduced to \$28,342 for a total assessment of \$51,341. This assessment would reflect a market value of approximately \$154,000 at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$74,730 was disclosed. The subject's total assessment reflects an estimated market value of \$224,684 or \$204.26 per square foot of living area, land included, using the 2009 three-year median level of assessments for DuPage County of 33.26% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review presented descriptions and assessment information on three comparable properties. The comparables consist of 1-story brick or frame dwellings ranging in age from 37 to 76 years, having been built from 1933 to 1972. The dwellings range in size from 1,080 to 1,256 square feet of living area. Two comparables feature garages that contain either 378 or 400 square feet. The board of review did not provide any information on central air conditioning or fireplaces. The comparables sold between March 2008 and April 2010 for prices ranging from \$217,647 to \$265,000 or from \$173.29 to \$228.70 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 this appeal. The Property Tax Appeal Board further finds the evidence in the record supports 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 must be proven 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 of the subject property or comparable sales. (86 Ill.Admin.Code Sec. 1910.65(c)). After an analysis of the evidence in the record, the Board finds a reduction in the subject's assessment is warranted.

The Board finds the appellant's comparable #1 is significantly larger than the subject, and the board of review's comparable #3 was significantly older than the subject. Therefore, these comparables received less weight in the Board's analysis. The

Board finds appellant's comparables #2, #3 and #4 and the board of review's comparables #1 and #2 are similar to the subject in location, size, style, age, and exterior construction. These comparables sold from March 2008 through April 2009 for prices ranging from \$145,000 to \$265,000 or from \$132.54 to 228.70 per square foot of living area including land. The subject's assessment reflects a market value of \$224,684 or \$204.26 per square foot of living area including land, which is within the range established by these similar comparables.

However, the Board further finds that the board of review's comparables sold in early to mid 2008 for higher prices than the appellant's comparables which sold in late 2008 to early 2009. The Board gives more weight to the sales nearer the subject's assessment date of January 1, 2009. Based on this evidence, the Board finds the appellant has proven by a preponderance of the evidence that the subject is overvalued and a reduction in the subject's assessment 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: June 22, 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.