



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

APPELLANT: Elisandro Trejo
DOCKET NO.: 09-03835.001-R-1
PARCEL NO.: 03-10-411-006

The parties of record before the Property Tax Appeal Board are Elisandro Trejo, the appellant, by attorney Joseph G. Kuser 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 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: \$33,460
IMPR.: \$48,710
TOTAL: \$82,170

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel contains 7,400 square feet of land which is improved with a split-level dwelling of frame construction. The dwelling contains 1,036 square feet of living area and is 18 years old having been built in 1991. The dwelling has a 476 square foot lower level with 75% finished area and a detached garage containing 484 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 on parcels that range in size from 7,500 to 16,000 square feet of land area. They are described as ranch dwellings of frame or brick and frame construction. The dwellings range in age from 35 to 57 years old having been built from 1952 to 1974. The dwellings range in size from 1,040 to 1,602 square feet of living area and feature garages that contain from 440 to 624 square feet. One comparable features central air conditioning and a fireplace. The appellant disclosed the comparables sold between April 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.

In a brief, the appellant's attorney stated he compensated for the fact that the subject property is a split level residence by adding one-half of the lower level area to the first and second floor areas for a total of 1,274 square feet. Based on this record, the appellant requested the subject's land assessment be reduced to \$25,628 and the subject's improvement assessment be reduced to \$36,870 for a total assessment of \$62,498. This assessment would reflect a market value of approximately \$187,500 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 \$82,170 was disclosed. The subject's total assessment reflects an estimated market value of \$247,054 or \$238.47 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 located in the same neighborhood as the subject and ranging in size from 6,480 to 7,425 square feet of land area. The comparables consist of split-level dwellings of frame or frame and brick construction. The dwellings range in age from 32 to 47 years, having been built from 1962 to 1977. The dwellings range in size from 1,036 to 1,109 square feet of living area and feature lower levels ranging in size from 476 to 532 square feet with 75% finished area. All comparables feature central air conditioning and detached garages that contain either 440 or 462 square feet. Two comparables feature fireplaces. The comparables sold between February 2006 and November 2008 for prices ranging from \$210,000 to \$315,000 or from \$198.11 to \$304.05 per square foot of living area including land.

In an attachment, the board of review claims that three comparables submitted by the appellant are in different neighborhoods than the subject and that all four comparables are different styles than the subject. 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 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 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 no reduction in the subject's assessment is warranted.

Initially, the Board finds the appellant's attorney claimed that the subject's split level style is comparable to a ranch if the lower level square footage of the comparables are counted as living area. However, the attorney presented no market value evidence to support this claim.

The Board finds the appellant's comparables #1, #2, #3 and #4 differ in style from the subject in that they are ranch homes with no basements or lower levels. The appellant's comparables #2 and #4 had land sizes more than double the subject and comparables #1 and #4 were significantly larger than the subject. The board of review's comparables #1 and #2 sold more than a year prior to the subject's assessment date of January 1, 2009. Therefore, these six comparables received less weight in the Board's analysis. Despite the difference in age, the Board finds the board of review's comparable #3 is most similar to the subject in location, dwelling size, lower level finished area, lot size and style. This comparable sold in November 2008 for \$210,000 or \$198.11 per square foot of living area including land. The subject's assessment reflects a market value of \$247,054 or \$238.47 per square foot of living area including land, which is greater than this most similar comparable. However, the Board finds the subject's higher estimated market value is well justified given the subject is 29 years newer than the comparable.

After considering adjustments to the board of review's comparable #3 for age when compared to the subject, the Board finds the appellant has not proven by a preponderance of the evidence that the subject is overvalued and no 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.