



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

APPELLANT: Anna & Fidencio Chaidez
DOCKET NO.: 09-04141.001-R-1
PARCEL NO.: 03-24-402-013

The parties of record before the Property Tax Appeal Board are Anna & Fidencio Chaidez, the appellants, 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: \$46,690
IMPR: \$133,750
TOTAL: \$180,440

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 7-year old, two-story dwelling of frame and brick exterior construction containing 3,274 square feet of living area with an unfinished basement, central air conditioning, a fireplace and an attached three-car garage of 743 square feet of building area. The property is located in Bensenville, Addison Township, DuPage County.

The appellants' appeal is based on overvaluation of the subject property. In support of this market value argument, the appellants submitted information on the 2006 purchase price of the subject property, a grid analysis of four sales comparables and an argument regarding the amount of taxes paid by the subject property as compared to the comparable properties.

As to the property taxes argument, the Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. [Emphasis added.] (86 Ill.Admin.Code §1910.10(f)). Tax bills can be impacted by many different factors including exemptions such as are available for homeowners, senior citizens, home

improvements, disabled persons and others along with particular taxing district boundaries and other factors.

The appellants also reported that the subject property was purchased in November 2006 for \$503,000 from an unrelated party. The transaction involved a Realtor and the property was advertised for sale, although by what method it was advertised was not disclosed. The appellants also reported that the seller's mortgage of \$409,342.45 was assumed and the dwelling was then occupied on November 15, 2006.

For the comparable sales evidence, the appellants described four two-story brick, brick and frame or brick and stone dwellings in a grid analysis where some of the data was missing such as age and/or dwelling size which are important characteristics for comparison purposes.¹ Moreover, the property identified by the appellants as comparable #4 was reported by the board of review as a "vacant land" sale. The Property Tax Appeal Board finds that based on the data presented by the board of review, the reported sale which occurred in April 2007 for \$185,000 would have been for the land only since the dwelling was not constructed until 2008. The appellants, however, reported a December 2009 sale of this property for \$410,000, which makes this an appropriate comparable for consideration.

The four comparables are improved with dwellings that range in age from 1 to 11 years old. The homes range in size from 2,426 to 4,384 square feet of living area and feature full basements, each of which is reportedly fully or partially finished. The homes have central air conditioning, one to three fireplaces and two-car to four-car garages. The sales occurred from December 2009 to March 2010 for prices ranging from \$410,000 to \$462,000 or from \$101.51 to \$171.68 per square foot of living area including land. Based on this evidence, the appellants requested a reduction in the subject's total assessment to \$141,510 which would reflect a market value of approximately \$424,530 or \$129.67 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$180,440 was disclosed. The subject's assessment reflects an estimated market value of \$542,514 or \$165.70 per square foot of living area including land using the 2009 three-year median level of assessments for DuPage County of 33.26%.

In support of the subject's estimated market values as reflected by its assessment, the board of review presented Exhibit #1 consisting of a spreadsheet of three comparable sales along with applicable property record cards. The comparables are said to be in the same assigned neighborhood code by the assessor as the subject and are two-story brick or brick and frame dwellings that

¹ The board of review submitted a spreadsheet that reiterated three of the appellants' comparables and this analysis will be relied upon where necessary data is missing.

range in age from 7 to 31 years old. The dwellings range in size from 2,524 to 3,014 square feet of living area. Each comparable has an unfinished basement, central air conditioning and a garage ranging in size from 619 to 660 square feet of building area. Two of the comparables have a fireplace. These comparables sold between March 2007 and May 2008 for prices ranging from \$499,900 to \$510,000 or from \$169.21 to \$198.06 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 Board further finds a reduction in the subject's assessment is not warranted.

The appellants contend the assessment of the subject property is excessive and not reflective of its market value. 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). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellants' comparables #1 and #2 due to their substantially larger dwelling sizes when compared to the subject home. The Board has also given less weight to the board of review's comparables #2 and #3 due to their dates of sale from March and June 2007 which is too distant in time to be reliable indicators of the subject's estimated market value as of January 1, 2009. The Board finds the appellants' comparables #3 and #4 along with board of review comparable #1 were most similar to the subject in size, design, exterior construction, location and/or age on this record. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold between May 2008 and February 2010 for prices ranging from \$410,000 to \$510,000 or from \$139.22 to \$174.12 per square foot of living area including land. The subject's assessment reflects a market value of approximately \$542,514 or \$165.70 per square foot of living area, including land, which falls within the range established by the most similar comparables on a per-square-foot basis. After considering the most comparable sales on this record, the Board finds the appellants did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted.

Lastly, the Board finds the subject's 2006 sale price is dated for purposes of estimating the subject's market value as of January 1, 2009 and therefore, the subject's purchase price has

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been given no weight in the Board's analysis of this overvaluation appeal.

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: July 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.