



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

APPELLANT: Carlos Ruvalcaba
DOCKET NO.: 09-04274.001-R-1
PARCEL NO.: 09-04-302-023

The parties of record before the Property Tax Appeal Board are Carlos Ruvalcaba, 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: \$57,480
IMPR.: \$9,750
TOTAL: \$67,230

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story single family dwelling of frame construction that contains 1,016 square feet of living area. The dwelling was constructed in 1952. Features of the home include a crawl-space foundation and central air conditioning. The subject property has a 9,960 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant submitted evidence to the Property Tax Appeal Board contesting the assessment for the 2009 tax year based on overvaluation and assessment inequity. In support of these arguments the appellant submitted descriptions, sales information and assessment information on three comparables. The comparables were described as being improved with one-story single family dwellings of frame or frame and brick construction that range in size from 816 to 1,036 square feet of living area. Two of the comparables have central air conditioning and each has a 1 or 1.5-car garage. The comparables were located in Downers Grove and had lots containing 6,900 and 12,000 square feet of land area. The appellant indicated the comparables sold from April 2008 to November 2008 for prices ranging from \$170,000 to \$215,000 or from \$181.62 to \$263.48 per square foot of living

area, including land. The appellant also indicated the subject property was purchased in October 2007 for a price of \$196,000. In support of the sale the appellant submitted a copy of the listing disclosing the subject was originally listed on the market on June 8, 2007 for a price of \$239,000 and closed on October 16, 2007 for a price of \$196,000.

The appellant also indicated these comparables had total assessments ranging from \$65,000 to \$70,080 and improvement assessments ranging from \$28,730 to \$36,810 or from \$27.73 to \$44.73 per square foot of living area. The subject has a total assessment of \$86,670 and an improvement assessment of \$29,190 or \$28.73 per square foot of living area.

Based on this evidence the appellant requested the subject's assessment be reduced to \$67,227.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$86,670 was disclosed. The subject's assessment reflects a market value of \$260,583 or \$256.48 per square foot of living area, including land.

In support of the assessment the board of review submitted an analysis of the appellant's comparables and four comparables identified by the township assessor. The four additional comparables were improved with one-story dwellings that ranged in size from 993 to 1,265 square feet of living area. The comparables were constructed from 1953 to 1957 and were located in Downers Grove. Each comparable was described as having a garage. These properties sold from October 2006 to May 2007 for prices ranging from \$225,000 to \$270,500 or from \$209.01 to \$226.59 per square foot of living area, including land. These same comparables had improvement assessments ranging from \$45,660 to \$61,990 or from \$41.10 to \$49.00 per square foot of living area.

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 the record supports a reduction in the subject's assessment.

The appellant argued in part overvaluation as the basis of the appeal. 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). 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contained information on seven comparables submitted by the parties that had varying degrees of similarity to the subject property. Each comparable dwelling was similar to the subject in style and age. However, each property was superior to the subject in that each comparable had a garage whereas the subject property had no garage. The Board finds the comparables submitted by the appellant were most relevant due to the fact these comparables sold in 2008, within eight months of the assessment date at issue. These properties sold for prices ranging from \$170,000 to \$215,000 or from \$181.62 to \$263.48 per square foot of living area, including land. The comparable with the smallest dwelling had the highest price on a per square foot basis. The comparable most similar to the subject in size had price of \$210,000 or \$202.70 per square foot of living area. The evidence also disclosed the subject property was purchased in October 2007 for a price of \$196,000. The subject's assessment reflects a market value of \$260,583 or \$256.48 per square foot of living area, including land, which is significantly above the subject's October 2007 purchase price and above the range of the total sales prices of the best comparables in the record. Based on this market value evidence the Board finds a reduction in the subject's assessment, commensurate with the appellant's request, rounded, is warranted.

The Board further finds that due to the reduction to the subject's assessment based on the market value evidence no further reduction is justified based on the appellant's assessment inequity argument.

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: August 28, 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.