



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

APPELLANT: Olmedo & Mirian Bernal  
DOCKET NO.: 09-04361.001-R-1  
PARCEL NO.: 03-34-114-004

The parties of record before the Property Tax Appeal Board are Olmedo and Mirian Bernal, the appellants, 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:** \$37,690  
**IMPR:** \$106,990  
**TOTAL:** \$144,680

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story single family dwelling with 2,961 square feet of living area.<sup>1</sup> The dwelling was constructed in 2004. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a two-car attached garage. The subject property has a 9,100 square foot site and is located in Addison, Addison Township, DuPage County.

The appellants filed the appeal marking on the appeal form that both assessment equity and overvaluation based on a recent appraisal were the bases of the appeal. In support of the overvaluation argument the appellants submitted an appraisal prepared by Joanna Pieniazek, an Illinois Certified Residential Real Estate Appraiser. Pieniazek estimated the subject property had a market value of \$380,000 as of July 31, 2009. In estimating the market value of the subject property the appraiser used both the cost approach and the sales comparison approach.

In the cost approach the appraiser estimated the subject property had a site value of \$35,000. The building improvements were

---

<sup>1</sup> The Board finds the best indication of size was contained in the appellant's appraisal, which included a schematic diagram with separate measurements for each floor.

estimated to have a replacement cost new of \$390,030 using the Marshall and Swift Valuation Service. Physical depreciation was estimated to be \$19,501.50 resulting in a depreciated value of the improvements of \$370,528.50. Adding the site value to the depreciated improvement value resulted in an estimate of market value under the cost approach of \$405,528.50.

In the sales comparison approach the appraiser used three sales and one listing. The comparables were improved with two-story dwellings of brick or frame and brick construction that ranged in size from 2,278 to 3,605 square feet of living area. Each dwelling had a full unfinished basement, central air conditioning, one fireplace and a two or three-car garage.<sup>2</sup> The comparables were located in Addison from .36 to 2.73 miles from the subject property. The three sales occurred from January to March 2009 for prices ranging from \$360,000 to \$460,000 or from \$113.73 to \$158.03 per square foot of living area, including land. The listing was on the market for a price of \$440,000 or for \$147.06 per square foot of living area, including land. After making adjustments to the comparables for differences from the subject and the fact comparable #4 was pending, the appraiser indicated these properties had adjusted prices ranging from \$350,245 to \$434,990. Based on this analysis the appraiser estimated the subject property had a market value of \$380,000 under the sales comparison approach.

In conclusion the appraiser estimated the subject property had a market value of \$380,000 as of July 31, 2009.

With respect to the assessment uniformity argument the appellants presented a copy of a grid analysis that was originally submitted by the township assessor to the board of review using appellants' appraisal comparable sales #1 through #3. This analysis indicated the comparables had improvement assessments ranging from \$104,160 to \$155,000 or from \$38.44 to \$45.72 per square foot of living area. The subject has an improvement assessment of \$114,060 or \$38.52 per square foot of living area when using 2,961 square feet as the size of the subject dwelling. These same comparables were described as having sites ranging in size from 7,130 to 15,960 square feet. These properties had land assessments ranging from \$28,470 to \$47,450 or from \$2.97 to \$4.44 per square foot of land area. The subject has a land assessment of \$37,960 or \$4.17 per square foot of land area.

The record also contains copies of the property record cards submitted by the appellants for board of review comparables 1 and 2 as well as a property record card for an additional property located at 270 East Armitage, Addison, Illinois, parcel number 03-33-211-062. This was property was improved with a two-story frame and brick dwelling with 2,992 square feet of living area. This dwelling was constructed in 2003. Features included an unfinished basement, central air conditioning, one fireplace and

---

<sup>2</sup> The information about the fireplace was taken from copies of the property record cards submitted by the appellant.

a two-car garage with 421 square feet of building area. The property record card had the 2010 assessment of the property and also indicated the property sold in April 2008 for a price of \$400,000, which equates to \$133.69 per square foot of living area, including land.

Based on this evidence the appellants requested the subject's total assessment be reduced to \$138,250.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$152,020 was disclosed. The subject's assessment reflects a market value of \$457,066 or \$154.36 per square foot of living area, including land, when applying the 2009 three year average median level of assessments for DuPage County of 33.26%. The board of review's submission included a grid analysis prepared by the Addison Township Assessor's Office using the comparable sales from the appellant's appraisal and five comparables identified by the township assessor.

This evidence disclosed appellants' sale #2 had an improvement assessment of \$120,870 or \$33.53 per square foot of building area, which was lower than that as presented by the appellants. The evidence also disclosed appellants' comparable sale #4 had a land assessment of \$37,960 or \$5.24 per square foot of land area and an improvement assessment of \$112,960 or \$37.66 per square foot of living area.

The board of review's comparables were improved with two-story dwellings of frame and brick construction that ranged in size from 2,094 to 3,240 square feet of living area. The dwellings were constructed from 1998 to 2006. Each comparable had a basement, central air conditioning, one fireplace and a garage that ranged in size from 400 to 450 square feet. These comparables had sites ranging in size from 7,245 to 11,220 square feet of land area. The comparables had improvement assessments ranging from \$74,670 to \$123,390 or from \$35.66 to \$38.08 per square foot of living area. Their land assessments were either \$36,910 or \$37,960 or from \$3.29 to \$5.24 per square foot of land area. These same comparables sold from January 2007 to January 2008 for prices ranging from \$379,000 to \$560,000 or from \$170.11 to \$196.98 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellants submitted an appraisal with an effective date of July 4, 2012 estimating the subject property had a market value of \$310,000. The Board finds, pursuant to section 1910.66(c) of the rules of the Property Tax Appeal Board, this is improper rebuttal evidence. Section 1910.66(c) provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded

from submitting its own case in chief in the guise of rebuttal evidence.

(86 Ill.Admin.Code 1910.66(c)). Based on this rule the Board gives this new appraisal no weight in arriving at its conclusion of the correct assessment of the subject property.

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 supports a reduction in the subject's assessment.

The appellants 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 (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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The appellants submitted an appraisal and information on an additional comparable that sold in support of their overvaluation argument. The board of review provided information on five comparable sales in support of its position. In reviewing the appraisal, the Board finds only one comparable was similar to the subject in size and location, that being appraisal comparable sale #1. This comparable was also similar to the subject in age and features. The comparable also sold proximate in time to the assessment date at issue with a sale that occurred on January 21, 2009 for a price of \$460,000. After considering differences from the subject the appraiser was of the opinion this property had an adjusted sales price of \$434,990. The two remaining sales in the appraisal were not as similar to the subject in size and the fourth comparable was a listing and not a sale. As a result the Board gave these sales less weight. The appellants also provided one additional comparable that was improved with a dwelling similar to the subject that sold in April 2008 for a price of \$400,000 or \$133.69 per square foot of living area, including land. The Board gave this sale some weight. The Board gave less weight to the sales presented by the board of review due to the fact that they sold from approximately 1 to 2 years prior to the assessment date at issue. The subject's total assessment of \$152,020 reflects a market value of \$457,066 or \$154.36 per square foot of living area, including land, when applying the 2009 three year average median level of assessments for DuPage County of 33.26%, which is above the two best sales in this record. Based on this record the Board finds the subject property had a market value of \$434,990 as of January 1, 2009, which results in a total assessment of \$144,680, rounded when applying the 2009 three year average median level of assessments for DuPage County of 33.26%.

The appellants also argued assessment inequity as an alternative basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a further reduction is not warranted on this basis.

The Board finds the record disclosed the subject's land assessment of \$37,960 or \$4.17 per square foot of land area is within the ranged established by the comparables submitted by both parties of \$2.97 to \$5.24 per square foot of land area. The Board also finds, after considering the reduction to the subject's improvement assessment based on the market value finding made herein, no further reduction to the subject's improvement assessment is justified based on assessment equity.

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.

*Ronald 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: November 30, 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.