



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

APPELLANT: Leo Diana
DOCKET NO.: 10-03800.001-R-1
PARCEL NO.: 06-09-316-092

The parties of record before the Property Tax Appeal Board are Leo Diana, 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: \$32,830
IMPR.: \$23,030
TOTAL: \$55,860

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2010 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a split-level dwelling of frame construction with 1,049 square feet of living area. The dwelling was constructed in 1960. Features of the home include a 574 square foot basement, a fireplace and a two-car detached

garage. The property has a 9,900 square foot site and is located in Lombard, York Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board contending overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellant submitted information on three comparables. The comparables were improved with a part one-story, part one and one-half story and part two-story design¹ and two, split-level design dwellings that ranged in size from 1,232 to 3,858 square feet of living area. Comparable #2 and #3 sold in February 2010 and October 2011 for prices of \$150,000 and \$205,000 or \$121.75 and \$163.09 per square foot of living area, including land. Mr. Diana testified he chose comparable #1 because it is located 100 feet from his residence. Mr. Diana also testified that his residence has been damaged twice by flooding, the lower level is no longer finished and the foundation is cracked in several locations causing the residence to sink.

The comparables had improvement assessments ranging from \$33,970 to \$73,500 or from \$8.32 to \$59.66 per square foot of living area.

The three suggested comparables submitted by the appellant are reported to have lots that range in size from 7,503 to 88,350 square feet of land area. The comparables have land assessment that range from \$27,530 to \$194,750 or from \$2.20 to \$5.20 per square foot of land area. The subject property has a land assessment of \$32,830 or \$3.32 per square foot of land area.

Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$87,210. The subject's assessment reflects a market value of \$262,049 or \$249.81 per square foot of living area, including land, when using the 2010 three year average median level of assessments for DuPage County of 33.28%. The subject property has an improvement assessment of \$54,380 or \$51.84 per square foot of living area.

¹ The appellant's grid analysis states comparable #1 is a split-level design. The property record card submitted by the county shows comparable #1 is a part one-story, part one and one-half story and part two-story design with a total living area of 3,858 square feet.

Appearing on behalf of the board of review was board member Anthony Bonavolonta and the Deputy Assessor of York Township Lisa Bosma.

Ms. Bosma was called as a witness and testified in rebuttal that the appellants' comparable #1 would not be a comparable property based on it being a two-story design and not a split-level design like the subject. Comparable #1 also has 3,858 square feet of living area compared to the subject's 1,049 square feet of living area. Ms. Bosma testified that there were no comparable sales submitted because in the appellant's neighborhood there were no split-level sales. Ms. Bosma also testified that the two sales submitted by the appellant were neighborhoods in close proximity to the subject property.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables. The comparables are improved with split-level design dwellings that ranged in size from 1,202 to 2,230 square feet of living area. The comparables had improvement assessments ranging from \$73,660 to \$128,630 or from \$57.68 to \$68.52 per square foot of living area.

The six suggested comparables submitted are reported to have lots that range in size from 8,100 to 16,595 square feet of land area. The comparables have land assessment that range from \$26,860 to \$55,040 or \$3.31 and \$3.32 per square foot of land area.

Conclusion of Law

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 of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). 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 Board finds the best evidence of market value to be appellant's comparable sales. The board of review did not submit any market evidence to support its assessed valuation of the subject property. These most similar comparables sold for prices of \$150,000 and \$205,000 or \$121.75 and \$163.09 per

square foot of living area, including land. The subject's assessment reflects a market value of \$262,049 or \$249.81 per square foot of living area, including land. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

Based on the reduction granted to the subject's assessment based on the market value finding herein, the Board finds no further reduction based on assessment inequity is justified

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.



Chairman



Member



Member



Member



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: May 21, 2014



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.