



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

APPELLANT: Joseph & Alice Esposito  
DOCKET NO.: 11-02260.001-R-1  
PARCEL NO.: 09-34-203-029

The parties of record before the Property Tax Appeal Board are Joseph and Alice Esposito, 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:** \$45,740  
**IMPR.:** \$108,590  
**TOTAL:** \$154,330

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2011 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 part two-story and part one-story dwelling of frame and brick construction with 2,958 square feet of living area. The dwelling was constructed in 1976. Features of the property include a partial unfinished basement, central air conditioning, one fireplace, a 446 square foot attached garage and a 440 square foot detached garage. The

property has a 24,750 square foot site and is located in Willowbrook, Downers Grove Township, DuPage County.

The appellants appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales. The comparables were improved with part two-story and part one-story dwellings that ranged in size from 2,062 to 3,602 square feet of living area. The sales occurred from May 2011 to January 2012 for prices ranging from \$273,000 to \$390,000 or from \$108.27 to \$144.49 per square foot of living area, including land. Ms. Esposito testified that the comparables were selected based on style, size, lot size and location in the subject's Timberlake neighborhood. She also looked for properties that sold within one year either way.

The appellants also testified the subject property was purchased in May 2008 for a price of \$455,000. The parties to the transaction were not related. The appellants explained the property had been on the market with a Realtor prior to time the appellants purchased the home. The appellants indicated that listing had expired at the time they purchased the home. Following the purchase they put in a new furnace and central air conditioning for approximately \$8,000 in 2009.

Based on this evidence the appellants requested the subject's assessment be reduced to \$132,853.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$162,330. The subject's assessment reflects a market value of \$489,683 or \$165.55 per square foot of living area, land included, when using the 2011 three year average median level of assessment for DuPage County of 33.15% as determined by the Illinois Department of Revenue.

Appearing on behalf of the board of review was board member Charles Van Slyke and the Chief Deputy Assessor of Downers Grove Township Joni Gaddis.

Ms. Gaddis was called as a witness and testified in rebuttal that the appellants' comparables had smaller sites ranging in size from 10,893 to 20,000 square feet of land area while the subject property has 24,750 square feet of land. She also had no record of appellants' comparable #3 as having sold. Ms. Gaddis also confirmed the subject property sold in May 2008 for \$455,000.

In support of its contention of the correct assessment the board of review submitted information on four comparables sales. Comparables #1 and #2 were improved with split-level dwellings while comparables #3 and #4 were improved with part two-story and part one-story dwellings that ranged in size from 2,102 to 2,550 square feet of living area. The comparables sold from November 2009 to January 2011 for prices ranging from \$320,000 to \$435,000 or from \$149.02 to \$179.75 per square foot of living area, including land. Ms. Gaddis was of the opinion that comparable #4 was most similar to the subject property with the exception that the subject property has an additional detached garage. She testified the appellants' detached garage was assessed as having a market value of \$8,790.

Ms. Gaddis also indicated that values from 2008 to 2011 were stagnate. She also asserted that the May 2008 sale of the subject property is relevant. She also agreed there were limited sales in the subject's neighborhood.

#### Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best comparables sales in the record to be appellants' comparable sale #4 and board of review comparable sales #3 and #4. These comparables were most similar to the subject property in style and relatively similar to the subject in age and size. These comparable also sold most proximate in time to the assessment date at issue from June 2010 to May 2011. These properties had dwellings that ranged in size from 2,420 to 2,630 square feet of living area and were built from 1973 to 1986. Appellants' comparable #4 and board of review comparable #3 had smaller sites than the subject property, making these properties inferior to the subject on this basis. Board of review comparable #4 had no central air conditioning and each of these comparables had smaller garage area than the subject property, making these properties inferior to the subject for

these features. The appellants indicated comparable #4 had finished basement area and board of review comparable #4 had two fireplaces, which are superior amenities compared with the subject dwelling. These most similar comparables sold for prices ranging from \$380,000 to \$435,000 or from \$144.49 to \$179.75 per square foot of living area, including land. The testimony further disclosed the subject property was purchased in May 2008 for a price of \$455,000 and the appellants spent an additional \$8,000 to replace the furnace and central air conditioning. Ms. Gaddis also testified that the market was stagnate from 2008 to 2011 and the purchase price is relevant. Adding the purchase price to the cost for the furnace and central air conditioning results in a total of \$463,000 or \$156.52 per square foot of living area, including land. This value is within the range established by the best comparable sales in this record on a square foot basis. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

The Board gave less weight to the remaining comparables due to differences from the subject for such factors as size and/or style. Additionally, the remaining comparables did not sell as proximate in time to the January 1, 2011 assessment date as did the most similar comparables found herein.

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

*Tracy 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: May 21, 2014

*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.