



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

APPELLANT: Louis Messina
DOCKET NO.: 11-02661.001-R-1
PARCEL NO.: 03-21-411-013

The parties of record before the Property Tax Appeal Board are Louis Messina, the appellant, by attorney Joanne Elliott of Elliott & Associates, P.C. in Des Plaines; 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: \$28,000
IMPR.: \$35,260
TOTAL: \$63,260

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 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 split-level single-family dwelling with approximately 1,074 square feet of living area. The dwelling was constructed in 1962. Features of the home include a partially finished lower level. The property has a

12,500 square foot site and is located in Addison, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$125,000 as of March 22, 2010. The appraiser analyzed four sales, one contingent and one listed property each of which were improved with split-level dwellings located in Addison. The homes were from 31 to 53 years old. The sales occurred between November 2009 and March 2010. The sales and asking prices range from \$99.15 to 130.72 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$63,260. The subject's assessment reflects a market value of \$190,830 or \$177.68 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.

In opposition to the appraisal, the board of review noted that the opinion of value was for a date more than nine months prior to the assessment date of January 1, 2011. It was also reported that the active listing was a ranch style dwelling rather than a split-level design. Appraisal comparable #5 which was "contingent" reportedly sold for \$122.98 per square foot of living area, including land.

In support of its contention of the correct assessment the board of review submitted information on five comparables sales of split-level dwellings which feature partial finished lower levels, three have central air conditioning and each has a detached garage ranging in size from 440 to 844 square feet. These sales occurred between May 2009 and October 2010 for prices ranging from \$165.96 to \$201.57 per square foot of living area, including land.

In rebuttal, the appellant contended the sales presented by the board of review were not adjusted for market conditions, condition, location size, age or other relevant factors. There was also a submission that the subject's 2012 assessment was reduced to \$56,870 which would reflect a market value of approximately \$170,610

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be the appraisal comparables #1, #2 and #3 submitted by the appellant along with board of review comparable sales #2, #3 and #5. These six comparable sales sold for prices ranging from \$117.65 to \$201.57 per square foot of living area, including land. The subject's assessment reflects a market value of \$190,830 or \$177.68 per square foot of living area, land included, which is within the range established by the best comparable sales in the record. Based on this evidence the Board finds a reduction in the subject's assessment is not 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.