



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

APPELLANT: Nestor Martinez  
DOCKET NO.: 11-02841.001-R-1  
PARCEL NO.: 03-24-406-081

The parties of record before the Property Tax Appeal Board are Nestor Martinez, the appellant, by attorney George J. Relias of Enterprise Law Group, LLP, in Chicago, 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:** \$31,660  
**IMPR.:** \$48,970  
**TOTAL:** \$80,630

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 dwelling of frame and brick construction with approximately 1,372 square feet of

living area.<sup>1</sup> The dwelling was constructed in 1994. Features of the home include a finished lower level, a partial unfinished basement, central air conditioning and a 506 square foot garage. The property has a 7,560 square foot site and is located in Bensenville, Addison Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on September 9, 2009 for a price of \$220,000 and also submitted a refinancing appraisal of the subject property appraising the fee simple rights with an opinion of value of \$221,000 as of August 7, 2010. As part of the appraisal report, the appraiser noted that the subject sold in September 2009 for \$220,000 after 28 days on the market as an REO sale. In addition, the subject had been listed at \$220,000 by a real estate agent and had a prior deed transfer in April 2009 with no sale price reported. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$80,630. The subject's assessment reflects a market value of \$243,228 or \$177.28 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.

The board of review noted that the appraisal was prepared for a mortgage finance transaction and was also dated almost five months prior the assessment date at issue of January 1, 2011.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located in the same neighborhood code assigned by the assessor as the subject property. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

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<sup>1</sup> The assessing officials report a dwelling size of 1,393 square feet whereas the appellant's appraiser reported a dwelling size of 1,372 square feet. The Board finds that both parties included schematic drawings to support their respective size determinations and furthermore, the Board finds that the minor size discrepancy does not impact the final determination of the correct assessment of the subject property.

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 in the record to be the appellant's appraisal sales #1, #2 and #3 along with board of review comparable sales #2 and #3. These five comparables were similar to the subject in location, style, construction, features and/or age. These five properties also sold between May 2010 and July 2011 which are dates that are proximate in time to the assessment date at issue. These comparables sold for prices ranging from \$182.20 to \$258.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$243,228 or \$177.28 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The Board gave little weight to the subject's sale due to the fact the sale did not occur as proximate in time to the assessment date at issue as the comparable sales in the record. Similarly, the Board gave reduced weight to the appraisal's value conclusion as the majority of the comparables analyzed in the appraisal were older and/or smaller than the subject dwelling.

Based on this record the Board finds the subject's assessment is reflective of market value as of January 1, 2011 and 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: August 22, 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.