



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

APPELLANT: Jose Velasquez
DOCKET NO.: 11-03496.001-C-1
PARCEL NO.: 06-04-236-018

The parties of record before the Property Tax Appeal Board are Jose Velasquez, the appellant by attorney Julia Mezher, of Mar Cal Law, P.C. in Chicago; and the DuPage County Board of Review.¹

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: \$ 48,600
IMPR.: \$ 189,910
TOTAL: \$ 238,510

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 two-story apartment building of masonry construction with 6,430 square feet of above grade living area and a total building area of 9,685 square feet when including the below grade finished area. The building was

¹ The Property Tax Appeal Board held a consolidated hearing on Docket No. 11-03496.001-C-1 and Docket No. 12-03748.001-C-1.

constructed in 1964. The building has 12 one-bedroom apartments. The property has an 11,308 square foot site and is located in Villa Park, York Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board through counsel contending assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables. The information provided by the appellant with respect to the comparable improvements was limited to the building size and age. The buildings ranged in size from 1,200 to 5,300 square feet of building area and were constructed from 1930 to 1962. These properties had improvement assessments ranging from \$15,420 to \$104,900 or from \$11.98 to \$20.98 per square foot of building area.

Based on this evidence the appellant's counsel requested the subject's total assessment be reduced to \$146,786 and the improvement assessment be reduced to \$98,186, which was calculated using the average per square foot improvement assessment of the comparables.

Counsel did not know the number of units the comparables had or the use of the comparables. She also asserted that someone else selected the comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$238,510. The subject property has an improvement assessment of \$189,910 or \$15,826 per unit.

At the hearing the board of review called as its witness Fred Beno, Deputy Assessor for York Township. Beno has been a deputy assessor for approximately 28 years. He testified he prepared the evidence submitted by the board of review. Beno testified the appellant's comparables were all retail buildings while the comparables identified by the assessor are apartment buildings like the subject property. He testified that retail buildings are assessed based on a market value per square foot basis. He further testified that apartment buildings are valued on a per unit basis because the market showed there was less dispersion on a per unit basis as compared to a per square foot basis.

Beno submitted information on four comparables improved with apartment buildings that had from 5 to 9 units and had from 2,763 to 6,432 square feet of living area. These buildings were constructed from 1957 to 1972. These properties had total

assessments ranging from \$105,130 to \$183,460 or from \$20,333 to \$21,026 per unit. The subject has a total assessment of \$238,510 or \$19,876 per unit.² These same comparables had improvement assessments ranging from \$80,470 to \$101,470 or from \$11,001 to \$16,912 per unit. The subject has an improvement assessment of \$189,910 or \$15,826 per unit.

Beno also provided copies of photographs of the subject property and the comparables submitted by the parties. The photographs of the appellant's comparables depict one story retail buildings. Beno testified appellant's comparables #1 and #3 are multi-tenant retail buildings and appellant's comparable #2 is a single tenant retail building.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 assessment equity to be the board of review comparables. These comparables were improved with apartment buildings that had varying degrees of similarity to the subject property. The testimony provided by Beno was that apartment buildings are assessed on a unit basis based on sales indicating this was the manner in which apartment buildings are purchased when considering the data dispersion. These comparables had total assessments ranging from \$20,333 to \$21,026 per unit. The subject has a total assessment of \$19,876 per unit, which is below the range established by the best comparables in this record. The Board finds each of the appellant's comparables was improved with a one-story multi-tenant or single tenant retail building, which is dissimilar to the subject apartment building. Based on this record the Board

² Beno testified the total assessments on the comparables reflected market values ranging from \$61,000 to \$63,078 per unit while the subject's total assessment reflected a market value of \$59,627 per unit.

finds the appellant did not demonstrate with clear and convincing evidence that the subject was inequitably assessed 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.

Ronald R. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mario M. Lino

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: July 18, 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.