



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

APPELLANT: Gaspar Torres  
DOCKET NO.: 11-03864.001-R-1  
PARCEL NO.: 02-16-204-019

The parties of record before the Property Tax Appeal Board are Gaspar Torres, 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:** \$24,710  
**IMPR.:** \$61,610  
**TOTAL:** \$86,320

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 masonry exterior construction with 1,363 square feet of living area. The dwelling was constructed in 1972. Features of the home include a 50% finished lower level, central air conditioning, a fireplace and an attached two-car heated garage.

The property has a 21,505 square foot site and is located in Bloomingdale, Bloomingdale Township, DuPage County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal concerning both the land and improvement assessments of the subject property.

In support of these arguments, the appellant submitted both equity and sales information on four comparable properties. The comparable parcels range in size from 8,738 to 20,835 square feet of land area and are improved with 2 one-story and 2 split-level style dwellings of frame or frame and masonry construction. The homes were 34 to 58 years old and range in size from 1,127 to 1,598 square feet of living area. Comparable #4 has a partial basement and central air conditioning. Three of the comparables have a fireplace and each has a two-car garage. The comparables have land assessments ranging from \$24,710 to \$36,490 or from \$1.19 to \$3.00 per square foot of land area. The subject has a land assessment of \$24,710 or \$1.15 per square foot of land area. The four comparables have improvement assessments ranging from \$50,050 to \$73,190 or from \$38.00 to \$57.74 per square foot of living area.

The properties sold between January 2009 and November 2011 for prices ranging from \$150,569 to \$244,500 or from \$94.22 to \$199.65 per square foot of living area, including land.

Based on this evidence, the appellant requested a land assessment of \$19,575 or \$0.91 per square foot of land area and an improvement assessment of \$58,725 or \$43.09 per square foot of living area. The requested total assessment of \$78,300 reflects a market value of approximately \$234,900 or \$172.34 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 \$95,850. The subject's assessment reflects a market value of \$289,140 or \$212.13 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 subject property has a land assessment of \$24,710 or \$1.15 per square foot of land area and an improvement assessment of \$71,140 or \$52.19 per square foot of living area.

The board of review submitted a memorandum from John T. Dabrowski, Bloomingdale Township Assessor, who noted that the

appellant presented two comparables consisting of one-story dwellings which differ from the subject. The assessor also noted that three of the comparables were located in "different neighborhoods than the subject." The assessor also noted there were differences in the number of full and half bathrooms as compared to the subject.

In support of its contention of the correct assessment the board of review through the Bloomingdale Township Assessor submitted information on five comparables with equity data and where three of the comparables have sales information. Board of review comparable #2 is the same property which was presented by the appellant as his comparable #2. These comparables consist of split-level dwellings of brick or frame and brick construction where four comparables are located in the same neighborhood code assigned by the assessor as the subject property. The homes were built between 1967 and 1977 and range in size from 1,316 to 1,770 square feet of living area. Each home has a lower level with finished area, central air conditioning and a two-car or a three-car garage. Four of the comparables have a fireplace. The comparables have land assessments of either \$24,480 or \$24,710 and improvement assessments ranging from \$72,310 to \$107,110 or from \$54.13 to \$60.51 per square foot of living area.

Comparables #1, #2 and #3 sold between January and November 2009 for prices ranging from \$244,500 to \$287,000 or from \$162.15 to \$200.23 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

#### **Conclusion of Law**

The taxpayer contends assessment inequity as a 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 parties submitted a total of eight properties with equity data to support their respective positions before the Property Tax Appeal Board. The Board has given no weight to the appellant's comparables #1 and #3 as these were one-story ranch dwellings as compared to the subject's split-level design.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #4 along with the board of review comparables where there is one common property. These comparables had improvement assessments that ranged from \$54.13 to \$60.51 per square foot of living area. The subject's improvement assessment of \$52.19 per square foot of living area is below the range established by the best comparables in this record.

The appellant also made a land inequity argument which was not supported by the appellant's land assessment data. With the exception of board of review comparable #3 which is located in a different neighborhood code than the subject, each of the board of review comparable parcels have an identical land assessment of \$24,710 like the subject's land assessment.

Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land or improvement were inequitably assessed and a reduction in the subject's land and improvement assessments are not justified on grounds of lack of uniformity.

The appellant also contends the assessment of the subject property is excessive and not reflective of its market value. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code §1910.65(c). The Board finds the market value evidence in the record does support a reduction in the subject's assessment.

The parties submitted a total of six properties with sales data for the Board's consideration. The Board has given no weight to appellant's comparables #1 and #3 which, as described above, are one-story dwellings as compared to the subject's split-level design.

The Board finds appellant's comparables #2 and #4 along with board of review comparables #1, #2 and #3 were most similar to the subject where there is one common property between the parties. These comparables are similar in split-level design, sizes ranging from 1,127 to 1,770 square feet of living area, exterior construction, location and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. The comparables sold between January 2009 and October 2011 for prices ranging from \$225,000 to \$287,000 or from \$162.15 to \$200.23 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$289,140 or \$212.13 per square foot of living area, including land, which is above the range established by the most similar comparables both in terms of overall value and on a per-square-foot basis. After considering the most similar comparable sales on this record with adjustments for differences such as age and the subject's heated garage, the Board finds the appellant did demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is warranted on this record on grounds of overvaluation.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence, but the appellant established overvaluation by a preponderance of the evidence and thus a reduction is warranted.

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.



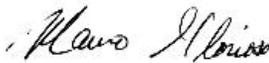
Chairman



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: November 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.