



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

APPELLANT: DeAnn Selvaggio
DOCKET NO.: 11-03940.001-R-1
PARCEL NO.: 01-21-203-002

The parties of record before the Property Tax Appeal Board are DeAnn Selvaggio, 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: \$53,150
IMPR.: \$132,550
TOTAL: \$185,700

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 is improved with a part two-story and part one-story dwelling of frame and brick construction with 4,309 square feet of living area. The dwelling was constructed in 1997 and is approximately 14 years old. Features of the home include a full basement that is partially finished, central air conditioning, one fireplace and a 3-car attached garage with 678 square feet of building area. The property has a 43,733 square

foot site and is located in Wayne, Wayne Township, DuPage County.

The appellant and her husband, Pat Selvaggio, appeared before the Property Tax Appeal Board contending both overvaluation and assessment inequity with respect to the improvement assessment as the bases of the appeal. In support of these arguments the appellant submitted copies of photographs, assessment data and sales information on five comparables. The comparables were improved with two-story dwellings of brick or frame and brick construction that ranged in size from 3,586 to 5,011 square feet of living area. The dwellings were constructed from 1992 to 2003. All the comparables were located in Wayne, Illinois, and three comparables had the same assessment neighborhood code as the subject property. Each comparable was described as having a full unfinished basement, central air conditioning and a three-car or four-car garage ranging in size from 713 to 1,106 square feet of building area. Three comparables were each described as having one fireplace. Comparable #1 also had an in-ground swimming pool. These properties had sites ranging in size from 40,002 to 41,542 square feet of land area. The sales occurred from March 2011 to February 2012 for prices ranging from \$276,000 to \$530,000 or from \$76.97 to \$128.54 per square foot of living area, land included. The multiple listing sheets submitted by the appellant indicated that comparables #1, #2 and #5 were in pre-foreclosure.

Mr. Selvaggio further testified comparable #3 is located right outside the subject's subdivision and comparable #4 is located in an adjacent subdivision. He testified these comparables were located within ½ mile of the subject property. The appellant provided a map depicting the location of the comparables relative to the subject property. Mr. Selvaggio testified comparable #2 was involved in some type of foreclosure and had some conditions issues with respect to warped flooring the needed to be replaced. With respect to sale #5, Mr. Selvaggio did not think this property was in a foreclosure but was a short sale.

The appellant's comparables had improvement assessments ranging from \$61,260 to \$197,040 or from \$17.08 to \$39.92 per square foot of living area.

The appellant requested the subject's assessment be reduced to \$141,670.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$209,730. The subject's assessment reflects a market value of \$632,670 or \$146.83 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 had an improvement assessment of \$156,580 or \$36.34 per square foot of living area.

Appearing before the Property Tax Appeal Board on behalf of the board of review was Anthony Bonavolonta, Chairman of the Board of Review, and Bruce Mitchell, Deputy Assessor of Wayne Township. Mitchell was called as a witness and by way of rebuttal testified that appellant's comparables #1, #2 and #5 had condition problems. He testified he inspected these homes and they were in poor condition, making them inferior to the subject. Issues included the drywall, damage done to some of the bathrooms and some exterior damage. He asserted that comparables #1 and #2 had their assessments reduced in 2011 and in 2012 due to condition.

In support of the assessment the deputy assessor submitted information on seven comparable sales. The comparables were improved with two-story dwellings of frame or brick construction that ranged in size from 3,118 to 6,041 square feet of living area. The dwellings were constructed from 1991 to 2010. Comparables #2 and #4 had the same assessment neighborhood code as the subject property. Each comparable had a basement with two being partially finished. Each comparable had central air conditioning, one to three fireplaces and a three-car or four-car garage ranging in size from 600 to 1,525 square feet of building area. These properties had sites ranging in size from 14,022 to 101,412 square feet of land area. The sales occurred from February 2009 to October 2010 for prices ranging from \$520,000 to \$1,000,000 or from \$138.30 to \$204.00 per square foot of living area, including land. Mitchell testified the only bank sale was his sale #1. These same properties had improvement assessments ranging from \$108,560 to \$210,580 or from \$33.16 to \$42.96 per square foot of living area. The assessor also noted that the appellant indicated the subject has a 70% finished basement but asserted the finished basement is not being assessed. Mitchell indicated the subject property was within the range of his comparables on both an assessment per square foot basis and a price per square foot basis. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under cross-examination Mitchell indicated his sale #6 was a bank sale and sale #7 involved a relocation company. Mitchell was of the opinion his sale #1 was located with $\frac{3}{4}$ of a mile from the subject property and was constructed in 2008. He also indicated his sale #3 was located in unincorporated West Chicago approximately 1 to $1\frac{1}{2}$ miles from the subject property. He was of the opinion his comparables #5 and #6 located in West Chicago are approximately 1 to $1\frac{1}{2}$ miles from the subject property. The witness also testified comparable sale #7 is located approximately $\frac{1}{2}$ mile from the subject property.

In rebuttal the appellant asserted assessor's comparable #1 is not located in the subject's neighborhood and is approximately 2 miles from the subject. The appellant also was of the opinion this property is superior to the subject in exterior brick construction, age, number of fireplaces and four-car garage. The appellant asserted assessor's comparable #2 is superior to the subject in exterior brick and stone construction, age and number of fireplaces. The appellant stated assessor's comparable #3 is superior to the subject in exterior brick construction, age, number of fireplaces and four-car garage. The appellant also indicated assessor's sale assessor's #5 is located outside the subject's neighborhood. The appellant was also of the opinion assessor's sale #6 was superior to the subject with a walk-out basement, number of fireplaces and a larger garage. The appellant also contends assessor's comparables #7 was superior to the subject in brick exterior construction, number of fireplaces, larger garage and is located outside the subject's neighborhood approximately 3 miles from the subject property. The appellant also pointed out sales #3, #4, #6 and #7 sold in 2009.

Conclusion of Law

The appellant contends in part 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted information on 12 comparables to support their respective positions. The Board gives less weight to appellant's comparables #1, #2 and #5 based on the testimony

that each of these comparables was involved in a foreclosure and had condition issues. The Board also gave less weight to assessor's comparable sales #1, #2, and #6 due to age, each being significantly newer than the subject dwelling with construction dates ranging from 2008 to 2010. It also appears that comparables #2 and #6 were new at the time they sold. Less weight was given assessor's comparable sale #3 due its location in West Chicago, its superior age, superior exterior brick construction, superior number of fireplaces (3) and larger garage as compared to the subject property. Less weight was given assessor's sale #4 due to size and date of sale. Less weight was given assessor's comparable sale #5 due to location and size. The Board also gave less weight to assessor's sale number 7 due to the significantly larger land area as compared to the subject parcel and the fact the seller or buyer was a relocation company calling into question the arm's length nature of the sale. The Board finds the best comparables in the record appear to be appellant's comparable sales #3 and #4. These two comparables were similar to the subject in location and were improved with two-story dwellings that had 3,633 and 4,077 square feet of living area. The comparables had similar features as the subject property with the exception neither had finished basement area and one had no fireplace, making them inferior in those aspects. These properties sold in March 2011 and February 2012 for prices of \$467,000 and \$490,000 or for \$120.19 and \$128.54 per square foot of living area, including land. The subject's assessment reflects a market value of \$632,670 or \$146.83 per square foot of living area, land included, which is above the overall price range established by the best comparables and above the price range per square foot of those comparables most similar to the subject in size. Based on this evidence the Board finds a reduction in the subject's assessment is justified to reflect a market value of approximately \$130.00 per square foot of living area, including land.

The appellant also argued assessment inequity as a basis of the appeal. After considering the adjustment to the subject's assessment based on the market value finding herein, the Board finds no further reduction is justified based assessment inequity.

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.



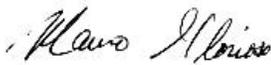
Chairman



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: October 24, 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.