



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

APPELLANT: Christopher Wright
DOCKET NO.: 12-03715.001-R-1
PARCEL NO.: 03-36-101-002

The parties of record before the Property Tax Appeal Board are Christopher Wright, the appellant, by attorneys Richard J. Caldarazzo and Julia Mezher of Mar Cal Law, P.C. 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: \$40,270
IMPR.: \$139,820
TOTAL: \$180,090

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 2012 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 two-story dwelling of brick exterior construction with 3,686 square feet of living area. The dwelling was constructed in 2003. Features of the home include an unfinished basement, central air conditioning, one fireplace and a three-car attached garage with 685 square feet of building area. The property has an 11,790 square foot

site and is located in Elmhurst, Addison Township, DuPage County.

Appearing before the Property Tax Appeal Board on behalf to the appellant was his counsel, Julia Mezher, contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with two-story dwellings of brick or frame and brick construction that ranged in size from 2,754 to 3,732 square feet of living area. Two comparables were located from 6 blocks to 20 blocks from the subject property. Only comparable #2 had the same assessment neighborhood code as the subject property. The dwellings were constructed in 2003, 2004 and 1958, respectively. The comparables had similar features as the subject property. The sales occurred from September 2011 to October 2012 for prices ranging from \$325,000 to \$475,000 or from \$118.01 to \$146.18 per square foot of living area, including land.¹ The appellant requested the subject's total assessment be reduced to \$138,973.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$180,090. The subject's assessment reflects a market value of \$540,486 or \$146.63 per square foot of living area, including land, when applying the 2012 three year average median level of assessment for DuPage County of 33.32%. Appearing before the Property Tax Appeal Board on behalf of the board of review were Anthony Bonavolonta, Chairman of the Board of Review, and Dawn Aderholt, Deputy Assessor of Addison Township.

Ms. Aderholt testified appellant's comparable #2 was the only one of the appellant's comparable located in the subject's neighborhood. She also asserted that appellant's comparable #3 was much older than the subject property.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales selected by Ms. Aderholt. The comparables were located in Elmhurst and had the same assessment neighborhood code as the subject property. The comparables were improved with two-story dwellings of brick construction that ranged in size from 3,400 to 3,614 square feet of living area. The dwellings were constructed from 2005 to 2012 and had similar features as the subject property. Ms. Aderholt indicated each comparable had a smaller lot than the subject property. She further testified

¹ The appellant's grid analysis had mathematical errors with respect to the price per square foot of living area for comparables #2 and #3.

that although there is an age difference between the comparables the market does not recognize much difference in the price of new homes as indicated by the price per square foot of the comparables. The comparables sold from January 2011 to July 2012 for prices ranging from \$550,000 to \$590,000 or from \$153.63 to \$164.54 per square foot of living area, including land. The board of review also provided a map depicting the location of the comparables submitted by the parties in relation to the subject property. The board of review requested confirmation of the subject's assessment.

Under cross-examination Ms. Aderholt agreed her sales #1, #2, #3 and #5 were new when sold.

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 appellant's comparable sale #2 and the board of review comparable sales as they were most similar to the subject in location. These comparables were also relatively similar to the subject in size, age and features. These comparables sold from January 2011 to July 2012 for prices ranging from \$440,000 to \$590,000 or from \$146.18 to \$164.54 per square foot of living area, including land. Board of review comparable #4 was most similar to the subject in location, age and size. This property sold in January 2011 for a price of \$550,000 or \$161.76 per square foot of living area, including land. The subject's assessment reflects a market value of \$540,486 or \$146.63 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and below that of the best individual sale 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Tracy A. Huff

Member

Mario Morris

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: October 24, 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.