



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

APPELLANT: Andrew Esposito
DOCKET NO.: 12-03875.001-R-1
PARCEL NO.: 02-16-103-023

The parties of record before the Property Tax Appeal Board are Andrew Esposito, the appellant, by attorney Ralph F. Tellefsen, III, of the Law Office of Ralph F. Tellefsen in Elmhurst; 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: \$29,720
IMPR.: \$91,280
TOTAL: \$121,000

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 2,497 square feet of living area. The dwelling was constructed in 1989. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a three-car attached garage. The

property has a 12,296 square foot site and is located in Bloomingdale, Bloomingdale Township, DuPage County.

Appearing before the Property Tax Appeal Board on behalf the appellant was his counsel contending both overvaluation and assessment inequity with respect to the improvement assessment as the bases of the appeal. In support of the overvaluation argument the appellant submitted information on four comparable sales. The comparables were improved with two-story single family dwellings of mixed construction that ranged in size from 2,219 to 2,352 square feet of living area. The dwellings were constructed from 1987 to 1992. Each comparable had a basement with three being finished. Each comparable also had central air conditioning, one fireplace, and a two-car attached garage. The sales occurred from July 2011 to May 2012 for prices ranging from \$300,000 to \$339,900 or from \$130.66 to \$153.18 per square foot of living area, including land.

With respect to the assessment inequity argument the appellant presented assessment information on the four comparable sales and on six additional comparables. The additional comparables were improved with two-story dwellings of mixed exterior construction that ranged in size from 2,219 to 2,983 square feet of living area. The dwellings were constructed from 1990 to 1992. Each comparable has a basement with one being finished, central air conditioning and a two-car or a three-car attached garage. Four of the comparables each had one fireplace. The comparables provided by the appellant had improvement assessments ranging from \$75,230 to \$104,480 or from \$33.23 to \$40.37 per square foot of living area.

Included with the appellant's submission were copies of photographs depicting the subject property and the comparables, data from the Bloomingdale Township Assessor's office for the properties and copies of the MLS sheets. During the hearing the appellant's counsel argued the area in which the comparables are located is relatively small.

Based on this evidence the appellant requested the subject's total assessment be reduced to \$111,666 and the improvement assessment be reduced to \$81,946 or \$32.82 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$131,040. The subject's assessment reflects a market value of \$393,277 or \$157.50 per square foot of living area, land

included, when using the 2012 three year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$101,320 or \$40.58 per square foot of living area. Appearing before the Property Tax Appeal Board on behalf of the board of review were board member Carl Peterson and the Bloomingdale Township Assessor, John T. Dabrowski.

In support of its contention of the correct assessment the board of review submitted information on five comparables. The comparables were improved with two-story dwellings of mixed exterior construction that ranged in size from 2,016 to 2,497 square feet of living area. The dwellings were constructed from 1989 to 1991. Each comparable had a basement with two being partially finished. Additionally, each comparable had central air conditioning, one or four fireplaces and a two-car or three-car attached garage. Comparables #1 through #3 sold from July 2009 to December 2011 for prices ranging from \$300,000 to \$444,900 or from \$148.81 to \$178.17 per square foot of living area, including land. The five comparables had improvement assessments that ranged from \$71,930 to \$106,650 or from \$35.98 to \$42.71 per square foot of living area.

By way of rebuttal Dabrowski noted that each of the appellant's comparables was located outside the subject's subdivision, were of mixed construction and had two-car garages in contrast to the subject's brick construction and three-car garage. Dabrowski also testified he calculated the subject as having mixed construction which resulted in an improvement assessment of \$38.63 per square foot of living area.

In rebuttal the appellant's attorney argued that board of review sale #1 was dated occurring in 2009. Additionally, he argued board of comparable #3 supported the appellant's argument and board of review comparable sale #2 did not sell within six months of the assessment date at issue.

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 Board finds the best evidence of market value to be appellant's comparable sales #1 through #4 and board of review comparable sales #2 and #3. These six comparables were similar to the subject in location, size, age and many features. The comparables differed slightly from the subject in exterior construction and two-car garages. Additionally, appellant's comparable sales #1, #2 and #3 as well as board of review sale #2 had finished basement area in contrast to the subject's unfinished basement. These similar comparables sold from May 2011 to May 2012 for prices ranging from \$130.66 to \$155.48 per square foot of living area, including land. The subject's assessment reflects a market value of \$157.50 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Little weight was given board of review comparable sale #1 as it sold in July 2009, not as proximate in time to the assessment date at issue as the best sales in this record. Based on this evidence and considering the different amenities the Board finds a reduction in the subject's assessment is justified based on overvaluation.

As an alternative argument the appellant contends assessment inequity with respect to the improvement assessment. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data and considering the reduction to the subject's assessment based on overvaluation, the Board finds an additional reduction based on a lack of uniformity 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. F...

Member

Richard A. ...

Member

Mark ...

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: February 20, 2015

A. ...

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.