



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

APPELLANT: Santiago Mata
DOCKET NO.: 11-02534.001-R-1
PARCEL NO.: 04-15-104-028

The parties of record before the Property Tax Appeal Board are Santiago Mata, 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: \$15,580
IMPR.: \$19,720
TOTAL: \$35,300

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 brick construction with 1,098 square feet of living area. The dwelling was constructed in 1956. Features of the home include a partially finished lower level, central air conditioning and a built-in garage. The property has an 8,580 square foot site and is located in West Chicago, Winfield Township, DuPage County.

Santiago Mata appeared before the Property Tax Appeal Board contending overvaluation is the basis for the appeal. In support of this argument the appellant submitted a Multiple Listing Service sheet and a copy of the Settlement Statement (HUD-1) evidence disclosing the subject property was purchased on April 12, 2011 for a price of \$106,500. Mata testified that the property was sold through a realtor. Mata described the property as a split-level. Mata testified he had been looking for a home for over a year. Mata testified that the subject property had been listed for \$100,000 and that he paid \$106,500 for the property due to replacement of the hot water heater and updated electrical work. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$55,750. The subject's assessment reflects a market value of \$168,175 or \$153.16 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.

Representing the board of review was member Carl Peterson. Peterson called Winfield Township Deputy Assessor Peggy Powell as a witness to testify regarding the evidence she prepared on behalf of the board of review.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located in the same neighborhood as the subject property. Powell described the subject property and comparables as ranch style dwellings. Powell testified that the comparables have similar age and living area. The comparables sold from April 2010 to September 2011 for prices ranging from \$144,900 to \$152,000 or from \$132.32 to \$147.86 per square foot of living area, including land. Also submitted was a copy of the PTAX-203 Illinois Real Estate Transfer Declaration disclosing that the subject property was not advertised for sale.

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 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 the purchase of the subject property in April, 2011 for a price of \$106,500. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for 13 days. In further support of the transaction the appellant submitted a copy of the settlement statement disclosing that real estate brokers were paid of their services. The Board finds the purchase price is below the market value reflected by the assessment.

The Board finds that while the board of review sought to challenge the arm's length nature of subject's sale price by submitting a copy of the applicable PTAX-203 for the transaction, this evidence has been contradicted by other documentation submitted to the Board.

The notation on the PTAX-203 that the subject was not advertised prior to the sale was contradicted and refuted by the appellant's submission of the Multiple Listing Service data sheet and settlement statement disclosing that real estate broker's fees were paid. The Board finds the board of review's evidence also indicates the subject property is overvalued. Based on this record the Board finds the subject property had a market value of \$106,500 as of January 1, 2011. Since market value has been determined the 2011 three year average median level of assessment for DuPage County of 33.15% shall apply. 86 Ill.Admin.Code §1910.50(c)(1).

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.

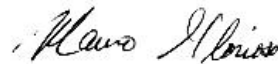
Chairman



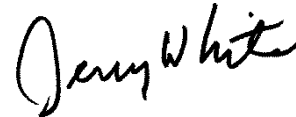
Member



Member



Member



Acting 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: June 26, 2015



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.