



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

APPELLANT: Jose Velasquez  
DOCKET NO.: 11-03415.001-C-1  
PARCEL NO.: 03-26-203-023

The parties of record before the Property Tax Appeal Board are Jose Velasquez, the appellant, by attorney 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: \$52,490  
IMPR: \$157,490  
TOTAL: \$209,980**

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 three-story apartment building of brick construction with 8,400 square feet of building area. The building was constructed in 1972 and contains 9 apartments. The property has a 22,457 square foot

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

The appellant appeared before the Property Tax Appeal Board through counsel contending assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables. The comparables are one-story, two-story or three-story masonry apartment buildings having from 5,895 to 9,936 square feet of building area. The buildings were constructed from 1961 to 1980 and have 4, 8 or 9 units. These properties had improvement assessments ranging from \$108,660 to \$157,490 or from \$13,749 to \$27,165 per apartment unit or from \$15.54 to \$18.43 per square foot of building area.

Counsel contended that the appellant's comparables were all located within six blocks of the subject property.

Based on this evidence the appellant's counsel requested the subject's total assessment be reduced to \$192,014 and the improvement assessment be reduced to \$139,524, which was calculated using the average per square foot improvement assessment of the comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$209,980. The subject property has an improvement assessment of \$157,490 or \$17,499 per unit or \$18.75 per square foot of building area.

At the hearing the board of review called as its witness Dawn Aderholt, Deputy Assessor for Addison Township. Aderholt testified that appellant's comparables #1 and #3 are not comparable to the subject. Comparable #1 was an exempt property for 2011, which would make its assessment zero unlike the subject. Aderholt also testified that the appellant's comparable #3 is a one-story office building, unlike the subject.

The board of review submitted limited information on four comparables improved with two-story or three-story brick apartment buildings. The board of review's comparable #3 is the same property as the appellant's comparable #2. The comparables have 9 apartment units and range in size from 6,480 to 9,936 square feet of building area. The buildings were constructed in 1972 or 1997. These properties had improvement assessments of \$157,490 or \$17,499 per apartment unit or from \$15.85 to \$24.30

per square foot of building area. The subject has an improvement assessment of \$157,490 or \$17,499 per apartment unit or \$18.75 per square foot of building area.

**Conclusion of Law**

The taxpayer contends assessment inequity as the 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 six comparables for the Boards consideration. The Board finds the best evidence of assessment equity to be the board of review's comparable #2 and the parties' common comparable. These two comparables were most similar to the subject in location, number of stories, number of units, age and size. Both comparables had improvement assessments of \$17,499 per unit. The subject has an improvement assessment of \$17,499 per unit, which is equal to the best comparables in this record. The Board gave less weight to the appellant's comparables #1 and #3, due to their dissimilar one-story or two-story building design. In addition, the comparables had 4 or 8 apartment units, which are a dissimilar number of apartments when compared to the subject. Likewise, the Board gave less weight to the board of review's comparables #1 and #4 due to their dissimilar two-story building design. In addition, comparable #1 is significantly newer, having been built in 1997. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject was inequitably assessed and no reduction in the subject's assessment 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.

*Ronald R. Crit*

Chairman

*K. L. Fan*

Member

*Richard A. Huff*

Member

*Mario M. Lino*

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: January 23, 2015

*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.