



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

APPELLANT: Juan Vargas
DOCKET NO.: 11-05558.001-R-1
PARCEL NO.: 04-11-302-005

The parties of record before the Property Tax Appeal Board are Juan Vargas, 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: \$35,260
IMPR.: \$24,740
TOTAL: \$60,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story dwelling of brick exterior construction. The home was built in 1956 and contains 1,430 square feet of living area. Features of the home include a full basement and a 576 square foot garage. The property is located in West Chicago, Winfield Township, DuPage County.

The subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 10-01587.001-R-1. In that 2010 appeal concerning this property, the Property Tax Appeal Board rendered a decision on April 20, 2012 lowering the 2010 assessment to \$56,116 based on the evidence submitted by the parties. The 2010 determination of the correct assessment of the subject property consisted of a land assessment of \$38,020

and an improvement assessment of \$18,096 where the total assessment reflected a market value of approximately \$168,350.

The instant appeal postmarked by the appellant on August 2, 2012 consisted of a cover letter, an electronic mail message from an employee of the Property Tax Appeal Board dated June 29, 2012, a copy of the decision in Docket Number 10-01587.001-R-1, and page one of the four-page Residential Appeal petition identifying the subject property along with a request for a land assessment of \$38,020 and an improvement assessment of \$18,086 resulting in a total assessment for 2011 of \$56,116 with the basis of appeal handwritten in as "rollover of 2010 decision." By the cover letter and the basis of appeal in the petition, the appellant has made a request "to rollover the 2010 reduction to 2011" which has been interpreted to mean application of Section 16-185 of the Property Tax Code to the instant appeal for assessment year 2011. The cover letter also contended that the appellant did not receive the "decision letter" in the mail and had to request that it be sent by e-mail. This 2011 appeal petition and documentation were all postmarked 34 days after the date of the e-mail message from the employee of the Property Tax Appeal Board. No substantive evidence of value or assessment data was filed by the appellant in this appeal.

Based on his contention of law, the appellant requested an assessment of \$56,116.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final 2011 assessment of the subject property totaling \$85,770 was disclosed. The subject's 2011 assessment reflects an estimated market value of \$258,733 or \$180.93 per square foot of living area, land included, using the 2011 three-year median level of assessments for DuPage County of 33.15%.

In a memorandum in response to the appeal, the board of review reported that 2011 was a General Reassessment Year and thus automatic "rollovers" of owner-occupied residential properties were not valid for a General Reassessment Year.

In further support of the subject's assessment and its estimated market value based on its assessment, the board of review provided a spreadsheet of four suggested comparables. These properties were located in the subject's neighborhood code as assigned by the township assessor. The comparables consist of one-story frame, masonry or frame and masonry dwellings that were built between 1953 and 2005. The dwellings range in size

from 1,236 to 2,346 square feet of living area. Each comparable has a full or partial basement and a garage ranging in size from 252 to 864 square feet of building area. The comparables sold between February 2011 and January 2013 for prices ranging from \$159,000 to \$276,000 or from \$117.65 to \$135.71 per square foot of living area, including land.

The board of review's data also included assessment information for each of the comparables to establish that the subject dwelling was uniformly assessed in light of its market value. The comparables have improvement assessments ranging from \$42,140 to \$91,020 or from \$31.23 to \$46.96 per square foot of living area whereas the subject has an improvement assessment of \$50,510 or \$35.32 per square foot of living area.

The board of review also reported that the subject property was sold in a "distress sale" characterized in the board of review's submission as "not an indication of market value." The subject was purchased by the appellant in January 2010 for \$168,350 or \$117.73 per square foot of living area, including land and a copy of the applicable PTAX-203 Illinois Real Estate Transfer Declaration was submitted indicating that the property had been advertised prior to the transaction.

Based on the foregoing legal argument along with market value and equity data, the board of review contends that the subject property is correctly assessed for 2011 in accordance with the Property Tax Code, the subject property is not overvalued, that it is uniformly assessed and that the subject's assessment should be confirmed.

After reviewing the record and considering the evidence, the Board finds that the prior year's decision cannot be carried forward as the Board finds the assessment year in question, 2011, is in a different general assessment period than 2010. For this reason, the Property Tax Appeal Board finds Section 16-185 of the Property Tax Code to be inapplicable to the instant appeal as 2011 was a new general assessment period in DuPage County. Moreover, to the extent that the record contains substantive evidence, the Board finds a reduction in the assessment of the subject property is warranted.

In this matter, the appellant supplied a contention of law. As to this assertion, the Property Tax Appeal Board finds that pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185), a taxpayer may file within 30 days of the date of written notice of the Property Tax Appeal Board's decision an

appeal for the subsequent year when the Property Tax Appeal Board rendered a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the board of review.

There is no dispute on the record that the subject property was under appeal before the Property Tax Appeal Board in the prior year under Docket Number 10-01587.001-R-1 wherein the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$56,116 based on the evidence in the record.

It is also not disputed that the subject property is an owner-occupied dwelling. The appellant presented a legal contention that the Board's prior year decision for 2010 should be carried forward to the subsequent year of 2011. In accordance with Section 16-185 of the Property Tax Code (35 ILCS 200/16-185), it provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect **for the remainder of the general assessment period as provided in Sections 9-215 through 9-225**, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.
[Emphasis added.]

The Board further finds that the evidence submitted by the DuPage County Board of Review reveals that 2010 and 2011 are not within the same general assessment period. (See also 35 ILCS 200/9-215) In conclusion, with the board of review's submission, the record contains evidence that the assessment year in question, 2011, is in a different general assessment period than 2010.

For these reasons the Property Tax Appeal Board finds that Section 16-185 of the Property Tax Code is not applicable to the instant appeal and the appellant is not entitled to having the 2010 assessment decision of the Property Tax Appeal Board carried forward or "rolled over" to the 2011 assessment year.

The appellant submitted no other substantive evidence to establish that the 2011 assessment of the subject property was incorrect. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The board of review submitted information on four suggested comparable properties with both sales and assessment date to support the contention that the subject property was properly assessed for 2011. The Board has given no weight to board of review comparables #2 and #4 due to differences in age and/or size of these two properties when compared to the subject dwelling. The Board finds comparables #1 and #3 submitted by the board of review had varying degrees of similarity to the subject in age and exterior construction, but were similar to the subject in location, design and size. These two properties sold in February 2011 and January 2013 for prices of \$159,000 and \$218,000 or for \$128.64 and \$131.80 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$258,733 or \$180.93 per square foot of living area, land included, which is above these most similar comparable sales both in terms of overall value and on a per-square-foot basis.

Furthermore, the evidence submitted by the board of review disclosed that the subject property was purchased in January 2010, 12 months prior to the assessment date of January 1, 2011, for a price of \$168,350 or \$117.73 per square foot of living area, including land. Contrary to its contention that the sale did not reflect "market value," the PTAX-203 provided by the board of review indicated the sale had the elements of an arm's length transaction in that it was advertised prior to sale. Ordinarily, property is valued based on its fair cash value (also referred to as fair market value), "meaning the amount the property would bring at a voluntary sale where the owner is ready, willing, and able to sell; the buyer is ready, willing, and able to buy; and neither is under a compulsion to do so." Illini Country Club, 263 Ill. App. 3d at 418, 635 N.E.2d at 1353; see also 35 ILCS 200/9-145(a). In light of this holding, the Board finds the best evidence of the subject's fair market value in the record is the January 2010 purchase for \$168,350 which is well-supported by board of review comparable sales #1 and #3. These properties sold for prices ranging from \$117.73 to \$131.80 per square foot of living area, including land. The subject's assessment reflects a market value of \$180.93 per square foot of living area, including land, which is above the most similar comparable sales. Based on this evidence, the

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Board finds a reduction in the subject's assessment is 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.