



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

APPELLANT: Wendy Kay Mannina
DOCKET NO.: 12-03451.001-R-1
PARCEL NO.: 02-16-208-053

The parties of record before the Property Tax Appeal Board are Wendy Kay Mannina, the appellant, by attorney Anthony Mannina of Anthony Mannina P.C., in Bloomingdale, 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: \$18,700
IMPR.: \$63,800
TOTAL: \$82,500**

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 consists of a two-story townhome of frame and masonry construction with 2,913 square feet of living area. The dwelling was constructed in 1987. Features of the townhome include an unfinished basement, central air conditioning, a

fireplace and an attached two-car garage. The property is located in Bloomingdale, Bloomingdale Township, DuPage County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. In support of these arguments, the appellant submitted information on four comparables along with a brief. Two of the comparables are located in the subject's subdivision and two are located four blocks from the subject in a different subdivision. The comparables consist of three, two-story townhomes and a ranch design dwelling. Based on this evidence, the appellant contends the subject property has a market value of \$210,000 as shown by appellant's comparable #4.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$97,830. The subject property has an improvement assessment of \$79,130 or \$27.16 per square foot of living area. The subject's assessment also reflects a market value of \$293,607 or \$100.79 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.

In response to the appellant's evidence, the board of review submitted a two-page memorandum from the Bloomingdale Township Assessor. The assessor contended that the appellant's four comparables range from being identical in size to the subject to being 1,240 square feet smaller. In addition, comparables #2 and #4 presented by the appellant do not have basements.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on five comparables, three of which include sales and each of which has equity data. The assessor noted that each comparable is located in the same neighborhood as the subject and two of the comparables are the same model as the subject townhome. In terms of dwelling size, the comparables are within less than 200 square feet of the subject. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant first 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 parties submitted a total of seven comparables. The Board has given no weight to the appellant's comparables #2 through #4 as the dwellings differ from the subject in design, dwelling size and/or foundations. The Board has also given reduced weight to board of review comparables #1 and #2 as the sales occurred in August 2009 and May 2010. These dates are more remote in time from the assessment date at issue of January 1, 2012 and therefore less likely to be indicative of the subject's estimated market value. The Board finds the best evidence of market value to be appellant's comparable sale #1 and board of review comparable sale #3. These most similar comparables sold in July 2011 and April 2012 for prices of \$208,000 and \$285,000 or for \$71.40 and \$97.84 per square foot of living area, including land. The subject's assessment reflects a market value of \$293,607 or \$100.79 per square foot of living area, including land, which is above the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

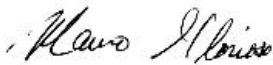
The appellant also contended unequal treatment in the subject's assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data and considering the reduction in assessment for overvaluation, the Board finds that the subject property is equitably assessed and no further 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.

Chairman



Member



Member

Member



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: April 24, 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.