



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

APPELLANT: Baldomero and Maria Barrios
DOCKET NO.: 12-03603.001-C-1
PARCEL NO.: 03-14-210-003

The parties of record before the Property Tax Appeal Board are Baldomero and Maria Barrios, the appellants, by attorneys Judi Smith and Umang Desai, of the Law Offices of Judi Smith in Naperville; the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$103,200
IMPR.: \$107,990
TOTAL: \$211,190

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 one-story commercial building with 3,298 square feet of building area that was built in 1984 and 1985. The property has a 28,358 square foot site and is located in Bensenville, Addison Township, DuPage County.

The appellants appeared before the Property Tax Appeal Board through legal counsel contending a recent sale and contention of law. In support of this argument the appellants submitted evidence disclosing a permanent easement was purchased from the subject property on July 14, 2008 for a price of \$230,000. The appellants submitted a warranty deed, a warranty deed in trust, a copy of the easement agreement, a copy and a PTAX-203 Illinois Real Estate Transfer Declaration for the easement agreement. Furthermore, the appellants' counsel filed a brief citing the Illinois Eminent Domain Act, (735 ILCS 30/10-5-60; formerly 735 ILCS 5/7-121). Based on

this evidence, the appellants requested a reduction in the subject's total assessment to reflect the sale of land related to the permanent easement of \$230,000.

The appellants' attorney stated that an agreement to the easement was reached prior to eminent domain action and this was a contention of law case. The easement was to the City of Chicago for projects known as the O'Hare Modernization Program.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$211,190. The subject's assessment reflects a market value of \$633,824 or \$192.18 per square foot of building 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 support of its contention of the correct assessment the board of review submitted limited information on six comparable sales provided by the township assessor. The comparables are improved with commercial buildings of frame or masonry exterior construction that range in size from 1,824 to 7,924 square feet of building area. The comparables sold from February 2008 to June 2011 for prices ranging from \$325,000 to \$1,735,000 or from \$163.81 to \$575.66 per square foot of building area, land included.

Conclusion of Law

The appellants in part have made a contention of law in this appeal. Section 10-15 of the Illinois Administrative Procedure Act (5-ILCS 100/10-15) provides:

Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence.

The rules of the Property Tax Appeal Board are silent with respect to the burden of proof associated with an argument founded on a contention of law. See 86 Ill.Admin.Code § 1910.63.

The Board finds that the contention of law argument was irrelevant due to an agreement to purchase the easement was reached prior to any eminent domain action.

The appellants also contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gave little weight to the appellants' argument that the selling of a permanent easement to the City of Chicago on July 14, 2008 for \$230,000 should be deducted from the subject's 2012 estimated fair market value of \$633,824 as reflected by its assessment. The Board finds that the appellants failed to provide any market value evidence to support a reduction in value as of 2012 as a consequence of the easement granted and sold in 2008. Moreover, the Board finds that the

mere citation to the Illinois Eminent Domain Act (735 ILCS 30 Section 10-5-60) cannot substitute for actual market value evidence to support the contention that the property is overvalued in 2012. On this record, the appellants did not provide any other acceptable market value evidence to otherwise challenge the market value of the subject property as reflected by its assessment.

The Board finds the only evidence of market value in the record to be the six comparable sales submitted by the board of review. The comparables sold for prices ranging from \$325,000 to \$1,735,000 or from \$163.81 to \$575.66 per square foot of building area, including land. The subject's assessment reflects a market value of \$633,824 or \$192.18 per square foot of building area, including land, which is within the range established by the comparable sales in this record. Based on this record the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment 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.



Chairman



Member



Member



Acting Member



Acting Member

DISSENTING: _____

CERTIFICATION

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: _____

May 19, 2017



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.