



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

APPELLANT: Matthew Gilliana  
DOCKET NO.: 12-03797.001-R-1  
PARCEL NO.: 03-03-200-014

The parties of record before the Property Tax Appeal Board are Matthew Gilliana, the appellant, by attorney Thomas J. Thorson of Raila & Associates, 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:** \$38,450  
**IMPR.:** \$48,130  
**TOTAL:** \$86,580

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 is improved with a one-story (ranch style) dwelling of brick exterior construction with 1,714 square feet of living area. The dwelling was constructed in 1977. Features of the home include a full basement that is partially finished, central air conditioning, one fireplace and an attached garage with 535 square feet of building area. The property has a 24,535 square foot site and is located in Bensenville, Addison Township, DuPage County.

The appellant contends both assessment inequity with respect to the improvement assessment and overvaluation as the bases of the appeal. In support of the assessment inequity argument the

appellant submitted information on five equity comparables improved with four one-story dwellings and one split-level dwelling of frame, brick or frame and brick construction that ranged in size from 1,243 to 1,683 square feet of living area.<sup>1</sup> The dwellings ranged in age from 35 to 55 years old. One of the comparables has a basement, each comparable has central air conditioning, one comparable has a fireplace and each comparable has an attached garage ranging in size from 471 to 562 square feet of building area. The comparables had improvement assessments ranging from \$29,080 to \$49,570 or from \$22.91 to \$39.87 per square foot of living area.

With respect to the overvaluation argument the appellant submitted a market analysis using nine sales consisting of four, one-story dwellings, four split-level dwellings and one two-story dwelling that sold from January 3, 2010 to April 20, 2012 for prices ranging from \$150,000 to \$243,000. The market analysis indicated the average price was \$202,167.

In further support of the market value argument, the appellant submitted an appraisal estimating the subject property had a market value of \$230,000 as of September 14, 2012. The appraisal was prepared by Steven Davis, an Illinois Certified Residential Real Estate Appraiser. The assignment type was a refinance transaction and the client was identified as Perl Mortgage Inc. In estimating the market value of the subject property the appraiser developed the sales comparison approach using six comparables. The comparables were described as being improved with four, 1-story dwellings and two, 1.5-story dwellings that ranged in size from 1,157 to 2,460 square feet of living area. The dwellings ranged in age from 50 to 61 years old. Four of the comparables had basements, each comparable had central air conditioning, five comparables each had one fireplace and each comparable had a two-car garage. Comparables #1 through #4 sold from November 2011 to April 2012 for prices ranging from \$157,500 to \$264,000 or from \$110.14 to \$124.76 per square foot of living area, including land. Comparables #5 and #6 were active listings with prices of \$149,900 and \$259,900 or \$129.56 and \$105.65 per square foot of living area, including land, respectively. After making adjustments to the comparables for differences from the subject and the fact that comparables #5 and #6 were listings, the comparables had adjusted prices ranging from \$202,114 to \$248,860. Based on these comparables the appraiser arrived at an estimated market value of \$230,000 as of September 14, 2012.

Based on this evidence the appellant requested the subject's assessment be reduced to \$76,667.

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<sup>1</sup> The appellant referenced the wrong parcel number for comparable #1 and incorrectly described comparables #2 and #3 contained on Section V - Comparable Sales/Assessment Grid Analysis based on copies of the Residential Property Information printouts submitted by the appellant. The five comparables also includes two comparables on an assessment grid submitted at the DuPage County Board of Review appeal.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$86,580. The subject's assessment reflects a market value of \$259,844 or \$151.60 per square foot of living area, including land, using the 2012 three year average median level of assessments for DuPage County of 33.32% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$48,130 or \$28.08 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information provided by the Addison Township Assessor's Office. The assessor identified three comparables improved with one-story (ranch style) dwellings of brick or frame and brick construction that ranged in size from 1,275 to 1,752 square feet of living area. The comparables were constructed from 1959 to 1963. Each comparable had a basement with finished living area, each comparable had central air conditioning, two comparables each had one fireplace and each comparable had an attached or detached garage ranging in size from 440 to 1,320 square feet of building area. The comparables sold from April 2010 to December 2012 for prices ranging from \$203,000 to \$265,000 or from \$151.26 to \$160.26 per square foot of living area, including land. These same comparables had improvement assessments ranging from \$36,250 to \$47,490 or from \$27.11 to \$28.64 per square foot of living area, including land.

The evidence provided by the township assessor also disclosed that appellant's appraisal comparables #5 and #6 sold in October 2012 and February 2013 for prices of \$149,900 and \$232,500 or for \$129.56 and \$114.93 per square foot of living area, including land, respectively.

The board of review requested confirmation of the subject's assessment.

#### **Conclusion of Law**

The appellant contends in part 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The Board finds record contains an appraisal submitted by the appellant, a market analysis presented by the appellant and three comparable sales presented by the board of review. The Board gives less weight to appellant's appraisal comparable sales #2 and #3 and appellant's market analysis sales #1, #2, #5, #8 and #9 due to differences from the subject in style. The remaining

11 comparable sales in this record were improved with one-story dwellings that ranged in size from 1,275 to 2,116 square feet of living area. Of these one-story comparable sales, the Board gives less weight to appraisal comparable sales #1, #5 and #6 due to the fact these comparables have no basements. The Board also gave less weight to board of review sale #3 due to the sale not occurring proximate in time to the assessment date at issue. The remaining comparables ranged in size from 1,275 to 2,116 square feet of living area and sold from February 2011 to December 2012 for prices ranging from \$186,000 to \$265,000 or from \$105.62 to \$159.22 per square foot of living area, including land. Each of these comparables was older than the subject dwelling. The subject's assessment reflects a market value of \$259,844 or \$151.60 per square foot of living area, including land, which is within the range established by the best comparable sales in the record and well justified considering the subject's superior age. Based on this evidence the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

Alternatively 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 on this basement.

The record contains five equity comparables presented by appellant and three equity comparables presented by the board of review. The Board gives little weight to appellant's equity comparable #3 identified as parcel number (PIN) 03-03-200-001 as it was a split-level style dwelling dissimilar to the subject's 1-story design. The Board gives less weight to appellant's comparables located at 1260 Ash Avenue (PIN 03-03-200-024) 1535 Devon Avenue (PIN 03-03-200-004) and 1293 N. Central Avenue (PIN 03-03-200-001) as none of the comparables had a basement. The four remaining comparables were improved with one-story dwellings that ranged in size from 1,275 to 1,752 square feet of living area and were constructed from 1958 to 1963. Each of these comparables had a basement, central air conditioning and a garage. Two of the comparables had fireplaces. These comparables had improvement assessments that ranged from \$25.80 to \$28.64 per square foot of living area. The subject's improvement assessment of \$28.08 per square foot of living area falls within the range established by these comparables and is well supported considering the subject's superior age relative to these properties as it was constructed in 1977. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was

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inequitably assessed 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.

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Chairman



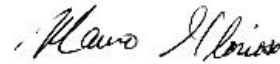
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DISSENTING: \_\_\_\_\_

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: March 18, 2016



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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.