



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

APPELLANT: Nayeli Meza  
DOCKET NO.: 12-03936.001-R-1  
PARCEL NO.: 03-13-325-016

The parties of record before the Property Tax Appeal Board are Nayeli Meza, the appellant, by attorney Jerri K. Bush of Chicago, 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:** \$14,000  
**IMPR.:** \$11,000  
**TOTAL:** \$25,000

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 dwelling of frame construction with 732 square feet of living area. The dwelling was constructed in 1920. Features of the property include an unfinished basement, an enclosed porch and a detached garage with 440 square feet of building area. The property has an 8,000 square foot site and is located in Bensenville, Addison Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on July 7, 2011 for a price of \$48,000. The appellant completed Section IV - Recent Sale Data disclosing the seller was Brian A. Froelich Sr, the parties were not related, the property was sold through a Realtor and the property had been listed on the open market with the Multiple Listing Service (MLS). The appellant submitted a copy of the MLS listing of the subject property and the Listing and History Report indicating that the property was listed for sale on May 4, 2011 for a price of \$59,896 and the property had been on the market four days prior to entering a sales contract. The listing indicated that the property was being sold in "as is" condition and the buyer was responsible for the village inspection and repairs. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,880. The subject's assessment reflects a market value of \$125,690 or \$171.71 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 support of its contention of the correct assessment the board of review submitted information on five comparable sales identified by the Addison Township Assessor's Office. The analysis provided by the assessor included a statement that the subject property was only listed for four days prior to a contract which does not constitute a reasonable time on the open market. The assessor also stated that the MLS listing clearly states the home was sold "as-is" and the buyer is responsible for the village inspection and repairs, which leads the assessor to believe repairs were needed. The assessor indicated, however, it was not clear what the subject's condition was as of the January 2012 lien date.

The assessor's office also provided information on five comparable sales improved with one-story style dwellings of frame construction that ranged in size from 600 to 1,008 square feet of living area. The dwellings were constructed from 1926 to 1955. Each comparable had a basement with one being partially finished, two comparables had central air conditioning and each comparable had a detached garage ranging in size from

396 to 528 square feet of building area. These properties sold from October 2010 to January 2013 for prices ranging from \$95,000 to \$180,000 or from \$141.11 to \$178.57 per square foot of living area, including land. Based on this data the assessor recommended a reduction to the subject's assessment to \$35,130.

In rebuttal the appellant's counsel argued the purchase price is the best evidence of value.

### **Conclusion of Law**

The appellant 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 evidence in the record supports a reduction in the subject's assessment.

The Board finds the appellant provided information that the subject sold in July 2011 for a price of \$48,000 or \$65.57 per square foot of living area, including land. The appellant's evidence demonstrated the sale had elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the Multiple Listing Service but the property had only been on the market for 4 days prior to entering a contract. In further support of the transaction the appellant submitted a copy of the settlement statement, a copy of the MLS listing and the listing and property history report. The listing indicated the subject was being sold "as is" and the buyer was responsible for village inspection and repairs. The subject's assessment reflects a market value above the purchase price.

The Board further finds the board of review provided information on five sales; two of which were most similar to the subject in size and age. Board of review sales #2 and #5 were similar to the subject in age, size, features and land area. These two comparables sold in October 2010 and September 2012 for prices of \$95,000 and \$106,000 or for \$158.33 and \$144.22 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$125,690 or

\$171.71 per square foot of living area, land included, which is above the two best sales presented by the board of review.

In conclusion, after considering the sale of the subject property and board of review sales #2 and #5, the Property Tax Appeal 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.

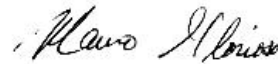
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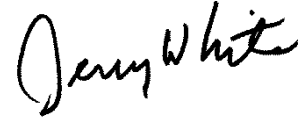
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DISSENTING: \_\_\_\_\_

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: September 18, 2015



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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.