



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

APPELLANT: Beverly Parota  
DOCKET NO.: 13-02784.001-R-1  
PARCEL NO.: 01-20-403-005

The parties of record before the Property Tax Appeal Board are Beverly Parota, the appellant, by attorney David Lavin of Robert H. Rosenfeld and Associates, LLC 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: \$50,560  
IMPR: \$125,930  
TOTAL: \$176,490**

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 2013 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 dwelling with a second floor loft<sup>1</sup> of frame and brick exterior construction with

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<sup>1</sup> The appellant in the grid analysis described the subject dwelling as a multi-story home. There is no documentation that supports that description in the record. The assessing officials provided a photograph that depicts a one-story dwelling.

3,878 square feet of living area. The dwelling was constructed in 1989 with subsequent addition(s) as recently as 2009. Features of the home include an unfinished walkout-style basement,<sup>2</sup> central air conditioning, a fireplace and a four-car garage of 1,104 square feet of building area. The property has a 66,384 square foot site and is located in Wayne, Wayne Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales. The comparables consist of a one-story and two, two-story dwellings that were 21 to 25 years old. The homes range in size from 3,480 to 5,502 square feet of living area and feature basements, one of which is a walkout-style and two of which have finished areas. The homes each have central air conditioning, two or three fireplaces and a three-car or a nine-car garage. Comparable #2 also has an in-ground swimming pool. These properties sold between February and September 2012 for prices ranging from \$415,000 to \$550,000 or from \$100 to \$119 per square foot of living area, including land, rounded.

Based on this evidence, the appellant requested a total assessment of \$141,762 which would reflect a market value of approximately \$425,286 or \$109.67 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$176,490. The subject's assessment reflects a market value of \$529,682 or \$136.59 per square foot of living area, land included, when using the 2013 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 appeal, the board of review submitted a document entitled "Assessor's Notes" which asserted that appellant's comparable #2 was in an "inferior, unincorporated neighborhood" and that comparable #3 was an unusually lower sale price because the property was in below-average condition at the time of sale.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on eight comparable sales. The "Assessor's Notes" report that

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<sup>2</sup> The appellant reported the dwelling as having a walkout basement although the assessing officials did not report that feature.

comparable #1 is located in the subject's neighborhood; comparables #2 through #4 and #6 are within a mile of the subject; comparable #5 is about 1 ¼ miles from the subject and comparables #7 and #8 are about 1 ½ miles from the subject. The comparables consist of two, 1.5-story dwellings and six, two-story dwellings that were built between 1979 and 2008. The homes range in size from 2,493 to 4,887 square feet of living area. Each comparable has a basement, one of which is a walkout-style and six of which have finished areas. The homes have central air conditioning, one or two fireplaces and a garage ranging in size from 630 to 974 square feet of building area. One of the comparables also has a swimming pool. These properties sold between May 2012 and May 2013 for prices ranging from \$435,000 to \$609,500 or from \$124.72 to \$174.49 per square foot of living area, including land.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

#### **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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eleven comparable sales to support their respective positions before the Property Tax Appeal Board. The board has given reduced weight to appellant's comparable #2 and board of review comparable #6 as each of these comparables has an in-ground swimming pool which is not a feature of the subject property. The Board has also given reduced weight to appellant's comparable #3 and board of review comparables #2, #5 and #8 due to differences in dwelling size when compared to the subject dwelling of 3,878 square feet.

The Board finds the best evidence of market value to be appellant's comparable sale #1 along with board of review comparable sales #1, #3, #4 and #7. These five comparables have varying degrees of similarity when compared to the subject property and none is similar to the subject in design. These

most similar comparables bracket the subject in dwelling size and sold between June 2012 and May 2013 for prices ranging from \$444,375 to \$535,000 or from \$109.56 to \$144.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$529,682 or \$136.59 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square foot basis. After considering adjustments to the comparables for differences when compared to the subject, based on this evidence the Board finds 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

*K. L. Fan*

*Klaus Albrecht*

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Member

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Member

*JR*

*Jerry White*

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Member

\_\_\_\_\_  
Acting Member

*Robert Steffen*

\_\_\_\_\_  
Acting 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: November 20, 2015

*A. Proctor*

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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.