



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

APPELLANT: Nick & Lisa Ruggieri
DOCKET NO.: 13-02858.001-R-1
PARCEL NO.: 03-35-300-037

The parties of record before the Property Tax Appeal Board are Nick & Lisa Ruggieri, the appellants, 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: \$ 37,710
IMPR.: \$ 25,710
TOTAL: \$ 63,420

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 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 brick and frame dwelling that contains 1,113 square feet of living area. The dwelling was built in 1954. Features include central air conditioning and a 258 square foot attached garage. The subject

property has a 9,078 square foot site. The subject property is located in Addison Township, DuPage County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on three comparable sales. Their proximate location in relation to the subject was not disclosed. One comparable is located in the same neighborhood code as defined by the township assessor. The comparables had varying degrees of similarity when compared to the subject in land area, design, age, size, and features. They sold in April or August of 2012 for prices ranging from \$135,000 to \$191,500 or from \$131.71 to \$155.44 per square foot of living area including land. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment of \$63,420 was disclosed. The subject's assessment reflects an estimated market value of \$190,336 or \$171.01 per square foot of living area including land when applying DuPage County's 2013 three-year average median level of assessment of 33.32%. 86 Ill.Admin.Code §1910.50(c)(1).

In support of the subject's assessment, the board of review submitted six comparable sales. The evidence was prepared by the York Township Assessor. Based on a map submitted, the comparables are located in close proximity to the subject while two of the appellants' comparables are located a considerable distance from the subject. The comparables had varying degrees of similarity when compared to the subject in land area, design, age, size, and features. They sold from September 2011 to October 2013 for prices ranging from \$185,000 to \$314,740 or from \$176.60 to \$238.44 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants 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.

The parties submitted nine suggested comparable sales for the Board's consideration. The Board gave less weight to appellants' comparables #2 and #3 due to their distant location in relation to the subject. In addition, comparable #3 is of a dissimilar design when compared to the subject. The Board also gave less weight to comparables #2, #3 and #5 submitted the board of review. Comparable #2 sold in 2011, which is not a reliable indicator of market value as of the subject's January 1, 2013 assessment date. Comparables #3 and #5 have a finished or an unfinished basement, superior to the subject. The Board finds comparable #1 submitted by the appellants and comparables #1, #4 and #6 submitted by the board of review are more similar when compared to the subject in location, land area, design, age, size and most features. These comparables sold from April 2012 to October 2013 for prices ranging from \$170,000 to \$242,400 or from \$152.74 to \$183.71 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$190,336 or \$171.01 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in this record. Therefore, no reduction in the subject's assessment is warranted. Based on this analysis, the Board finds the appellants failed to demonstrate the subject property was overvalued by a preponderance of the evidence.

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

K. L. Fan

Klaus Albrecht

Member

Member

JR

Jerry White

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: December 18, 2015

A. Proctor

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.