



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

APPELLANT: Corazon Agustin  
DOCKET NO.: 13-02876.001-R-1  
PARCEL NO.: 07-33-403-006

The parties of record before the Property Tax Appeal Board are Corazon Agustin, 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 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:** \$ 49,360  
**IMPR:** \$163,270  
**TOTAL:** \$212,630

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 two-story brick and frame dwelling that contains 5,103 square feet of living area. The dwelling was built in 1993. Features include a finished basement, central air conditioning, two fireplaces and a three-

car garage. The subject property has a 13,923 square foot site. The subject property is located in Naperville Township, DuPage County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales. The comparables had varying degrees of similarity when compared to the subject in location, land area, design, age, size, and features. They sold in May or October of 2012 for prices ranging from \$510,000 to \$610,000 or from \$117.33 to \$124.15 per square foot of living area including land. Based on this evidence, the appellant 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 \$231,080 was disclosed. The subject's assessment reflects an estimated market value of \$693,517 or \$135.90 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 three comparable sales. The evidence was prepared by the Naperville Township Assessor. The comparables had varying degrees of similarity when compared to the subject in location, design, age, size, and features. Their land sizes were not disclosed. They sold in July 2012 or April 2013 for prices ranging from \$500,000 to \$565,000 or from \$123.33 to \$145.48 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 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 met this burden of proof.

The parties submitted six suggested comparable sales for the Board's consideration. The comparables varied when compared to the subject in location, land area, design, age, size and most features. Five of the comparables were somewhat smaller in dwelling size when compared to the subject. The comparables sold for prices ranging from \$500,000 to \$610,000 or from \$117.33 to \$145.48 per square foot of living area including land. Four of the comparables sold in a tight range from \$117.33 to \$123.33 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$693,517 or \$135.90 per square foot of living area including land, which falls above the range established by the comparable sales that sold in the tighter range. In addition, comparable #3 submitted by the appellant sold for the highest sale price of \$610,000 whereas the subject's assessment reflects a considerably greater market value of \$693,517. The Board gave less weight to comparables #2 and #3 submitted board of review due to their considerably smaller dwelling sizes when compared to the subject, resulting in their considerably higher per square foot sale prices in relation to the other four comparable sales contained in this record. Based on this analysis, the 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.

\_\_\_\_\_  
Chairman



\_\_\_\_\_  
Member

\_\_\_\_\_  
Member



\_\_\_\_\_  
Member

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



\_\_\_\_\_  
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



\_\_\_\_\_  
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.