



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

APPELLANT: Daniel Oancea  
DOCKET NO.: 13-03386.001-R-1  
PARCEL NO.: 03-28-407-011

The parties of record before the Property Tax Appeal Board are Daniel Oancea, the appellant, by attorney Jerri K. Bush 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: \$20,620  
IMPR.: \$30,260  
TOTAL: \$50,880**

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 is improved with a one-story dwelling of brick construction with 1,080 square feet of living area. The dwelling was constructed in 1958. Features of the property include a full finished basement, central air conditioning and a detached garage with 440 square feet of building area. The property has a 6,900 square foot site and is located in Addison, 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 April 19, 2012 for a price of \$97,000. The appellant indicated the property was purchased from the Federal National Mortgage Association (Fannie Mae) and the parties were not related. The appellant also indicated the property was sold through a Realtor, the property had been advertised in the Multiple Listing Service (MLS), the property had been advertised for 7 days and the property was sold out of foreclosure. The appellant also submitted a copy of the closing statement, a copy of the MLS listing sheet of the subject property and a copy of the Listing and Property History Report. Based on this evidence, the appellant requested the subject's assessment be reduced to \$32,330.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$50,880. The subject's assessment reflects a market value of \$152,701 or \$141.39 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 rebuttal the board of review submitted a statement from the assessor that the property had been on the market for only 7 days, was bank owned and sold in as-is condition. The assessor also stated that following the purchase permits were taken out for kitchen and basement remodeling, which the assessor assumes would increase the value for 2013.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales improved with one-story dwellings of brick construction that had either 1,062 or 1,080 square feet of living area. The dwellings were constructed in 1956 and 1957. Each comparable had a basement with four being partially finished, four comparables had central air conditioning, one comparable had a fireplace and five comparables had detached garages ranging in size from 440 to 528 square feet of building area. The comparables sold from August 2011 to November 2013 for prices ranging from \$150,000 to \$185,000 or from \$141.24 to \$171.30 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains evidence that the subject property was purchased in April 2012 for a price of \$97,000. However, the board of review provided a statement from the township assessor indicating that after purchase permits were taken out to remodel the kitchen and basement. This statement was not refuted by the appellant. As a result, the Property Tax Appeal Board questions whether or not the purchase price was reflective of fair cash value as of January 1, 2013.

The board of review submitted information on six comparable sales that had varying degrees of similarity to the subject property. Five of the sales occurred relatively proximate in time to the assessment date from August 2012 to November 2013 for prices ranging \$150,000 to \$185,000 or from \$141.24 to \$171.30 per square foot of living area, including land. The subject's assessment reflects a market value of \$152,701 or \$141.39 per square foot of living area, including land, which is within the range established by these comparable sales.

After considering the sale of the subject property, the fact that the subject had remodeling after the sale and the best sales provided by the board of review, the Board finds the subject's assessment is reflective of market value 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

*K. L. Fan*

*Mario Alvino*

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Member

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Member

*JR*

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Member

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

*Robert Hoffmann*

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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: February 19, 2016

*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.