



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

APPELLANT: Mileva Odeh
DOCKET NO.: 13-03387.001-R-1
PARCEL NO.: 03-29-109-032

The parties of record before the Property Tax Appeal Board are Mileva Odeh, 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: \$ 22,390
IMPR.: \$ 49,640
TOTAL: \$ 72,030

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 raised ranch style dwelling of frame and brick construction with 1,254 square feet of above grade living area. The dwelling was constructed in 1964. Features of the home include a lower level that is 90% finished and a two-car attached garage. The property has an 8,750 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 August 17, 2011 for a price of \$105,000. The appellant completed Section IV - Recent Sale Data disclosing the property was purchased from the Federal National Mortgage Association and the parties were not related. The appellant also indicated the property was sold through a Realtor and had been advertised for 32 days in the Multiple Listing Service (MLS). To further document the sale the appellant submitted a copy of the settlement statement, a copy of the MLS listing sheet for the subject property and a copy of the Listing and Property History Report. 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 \$72,030. The subject's assessment reflects a market value of \$216,176 or \$172.39 per square foot of above grade 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 support of its contention of the correct assessment the board of review submitted information provided by the township assessor. The assessor asserted the subject property was bank owned and sold in "as-is" condition. The assessor further asserted that permits were taken out after the purchase to complete interior remodeling.

In support of the assessment the assessor provided information on three comparable sales improved with a split-level style dwelling and two raised ranch style dwellings that ranged in size from 1,065 to 1,440 square feet of above grade living area. The dwellings were constructed from 1961 to 1964. Each comparable had lower levels that were partially finished and each had a garage ranging in size from 440 to 492 square feet of building area. The comparables sold in March 2013 and May 2013 for prices ranging from \$214,500 to \$255,000 or from \$177.08 to \$228.64 per square foot of living area, including land. Based on this record, 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 Board finds the best evidence of market value in the record to be the three comparable sales submitted by the board of review. These comparables were relatively similar to the subject in location, style, construction, features, age and land area. These properties also sold proximate in time to the assessment date at issue. The comparables sold in March 2013 and May 2013 for prices ranging from \$214,500 to \$255,000 or from \$177.08 to \$228.64 per square foot of living area, including land. The subject's assessment reflects a market value of \$216,176 or \$172.39 per square foot of living area, including land, which is within the overall price range but below the range established by the board of review comparable sales on a square foot basis. The Board gave less weight to the subject's sale due to the fact the sale did not occur proximate in time to the assessment date at issue. Based on this record the Board finds the subject's assessment is not 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.

Chairman

K. L. Fan

Mario Alvino

Member

Member

JR

Member

Acting Member

Robert Hoffmann

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

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.