



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

APPELLANT: TR Conforti Family  
DOCKET NO.: 13-03392.001-R-1  
PARCEL NO.: 03-18-415-001

The parties of record before the Property Tax Appeal Board are TR Conforti Family, 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:** \$43,560  
**IMPR.:** \$98,340  
**TOTAL:** \$141,900

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 two-story single family dwelling of brick and frame construction with 3,470 square feet of living area. The dwelling was constructed in 1989. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a built-in garage with 528 square feet of building area. The property 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 February 23, 2011 for a price of \$240,000. The appellant completed Section IV - Recent Sale Data identifying the seller as David Szerlag and indicated the parties were not related. The appellant also indicated the property was sold through a Realtor and had been advertised for sale for 77 days in the Multiple Listing Service (MLS). The appellant also submitted a copy of the settlement statement, a copy of the MLS listing sheet for the subject property and a copy of the Listing & Property History Report. The listing sheet described the transaction as a short sale and indicated the subject dwelling has some broken water pipes. 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 \$141,900. The subject's assessment reflects a market value of \$425,870 or \$122.73 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 support of its contention of the correct assessment the board of review submitted a statement provided by the township assessor which included information on five comparable sales. The assessor commented that the appellant had failed to supply a fully executed HUD-1 settlement statement. The assessor also stated that the property was only on the market 77 days which, in the assessor's opinion, is not a good indication of time available to buyers. The assessor further acknowledged that the MLS listing stated the home had broken pipes and was in rough shape.

The comparable sales provided by the assessor were improved with two-story dwellings of brick or frame and brick construction that that ranged in size from 2,679 to 3,529 square feet of living area. Each comparable was built in 1989. Each comparable had a basement, central air conditioning, one or two fireplaces and a garage ranging in size from 543 to 821 square feet of building area. The comparables sold from September 2011 to September 2013 for prices ranging from \$390,000 to \$445,000 or from \$120.82 to \$145.58 per square foot of living area, including land.

The board of review requested confirmation of the 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 comparable sales #1 through #4 submitted by the board of review. These comparables were similar to the subject in style, size, age, construction and features. These properties also sold proximate in time to the assessment date at issue. The comparables sold for prices ranging from \$390,000 to \$445,000 or from \$120.82 to \$131.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$425,870 or \$122.73 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The Board gave little weight to board of review sale #5 due to differences from the subject in size and the date of sale was not proximate in time to the assessment date at issue. The Board gave little 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 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



\_\_\_\_\_  
Member



\_\_\_\_\_  
Member



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



\_\_\_\_\_  
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: February 19, 2016



\_\_\_\_\_  
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.