



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

APPELLANT: Marilyn Anzelmo
DOCKET NO.: 13-03753.001-R-1
PARCEL NO.: 02-16-305-016

The parties of record before the Property Tax Appeal Board are Marilyn Anzelmo, the appellant; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$28,880
IMPR.: \$85,130
TOTAL: \$114,010

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 one and one-half-story dwelling of brick and frame construction with 2,495 square feet of living area. The dwelling was constructed in 1991. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and an attached two-car garage. The property has an 8,352 square foot site and is located in Bloomingdale, Bloomingdale Township, DuPage County.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of these arguments the appellant submitted information on three comparables using the same comparables for each argument.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$114,010. The subject property has an improvement assessment of \$85,130 or \$34.12 per square foot of living area. The subject's assessment reflects a market value of \$342,167 or \$137.14 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 information utilizing the same comparables as the appellant along with one additional comparable.

Conclusion of Law

The taxpayer contends assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 both parties relied on equity comparables with a high degree of similarity to the subject. The comparables had improvement assessments that ranged from \$34.12 to \$36.65 per square foot of living area. The subject's improvement assessment of \$34.12 per square foot of living area falls within the range established by the comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on this basis.

The appellant also contended 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the appellant has not met this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

Both parties again relied upon the same comparables for their respective positions regarding overvaluation. Considering all of the sales submitted, the Board gave most weight in its analysis to the 2012 sale submitted by the board of review. However, all of the comparables sold for prices ranging from \$90.18 to \$139.88 per square foot of living area, land included. The subject's assessment reflects a market value of \$137.14 per square foot of living area, land included, which is within the range of the comparable sales in this record. Giving most weight to the 2012 sale, the Board finds the subject's assessment is supported. Based on this analysis, the Board finds the subject's estimated market value as reflected by its assessment is not excessive.

In conclusion, the Board finds the appellant has not demonstrated the subject property was overvalued by a preponderance of the evidence and has not demonstrated inequity by clear and convincing evidence. Therefore, the Board finds the subject property's assessment as established by the board of review is correct and a reduction is not warranted.

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

Member

DISSENTING: _____

CERTIFICATION

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: May 20, 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.