



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

APPELLANT: Marvin Moreno
DOCKET NO.: 13-03759.001-R-1
PARCEL NO.: 02-22-208-012

The parties of record before the Property Tax Appeal Board are Marvin Moreno, 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: \$22,440
IMPR.: \$48,020
TOTAL: \$70,460

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-story dwelling of frame construction with 1,452 square feet of living area. The dwelling was constructed in 1973. Features of the home include central air conditioning, a fireplace and a 2-car garage. The property has a 9,188 square foot site and is located in Bloomingdale, Bloomingdale Township, DuPage County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellant submitted information on four comparables.¹ The comparables had improvement assessments ranging from \$48,510 to \$61,340 or from \$27.56 to \$43.55 per square foot of living area. These same comparables sold from December 2011 to October 2012 for prices ranging from \$96.59 to \$172.35 per square foot of living area, including land.

¹ The appellant failed to complete the assessment grid in its entirety, therefore, the Board will use the information regarding the appellant's comparables from the board of review submission.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,460. The subject's assessment reflects a market value of \$211,465 or \$145.64 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 on five comparables. The comparables had improvement assessments ranging from \$39,190 to \$48,080 or from \$31.13 to \$33.11 per square foot of living area. Two of these comparables sold in December 2011 and June 2012 for prices of \$162.83 and \$147.51, respectively, per square foot of living area, including land.

Conclusion of Law

The appellant contends in part that 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 appellant also argued unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden by clear and convincing evidence.

The Board finds the best evidence of equity and market value to be the board of review's comparables. Two of these most similar comparables sold for prices of \$162.83 and \$147.51, respectively, per square foot of living area, including land. The subject's assessment reflects a market value of \$145.64 per square foot of living area, including land, which is supported by the best comparable sales in this record. Further, the board of review comparables had improvement assessments ranging from \$31.13 to \$33.11 per square foot of living area. The subject has an improvement assessment of \$33.07 per square foot of living area, which is within the established range of the best comparables in this record. Less weight was given the appellant's comparables based on dissimilar foundations, which included a basement unlike the subject, and/or size. Based on this evidence 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



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: June 24, 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.