



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

APPELLANT: Louis & Donna Messina  
DOCKET NO.: 13-03832.001-R-1  
PARCEL NO.: 03-20-100-026

The parties of record before the Property Tax Appeal Board are Louis & Donna Messina, the appellants,<sup>1</sup> 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:** \$28,280  
**IMPR.:** \$61,130  
**TOTAL:** \$89,410

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 two-story dwelling of brick and frame construction with 2,238 square feet of living area. The dwelling was constructed in 1986. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and an attached 483 square foot garage. The property is located in Addison, Addison Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted a limited market analysis prepared by ProTaxAppeal that was dated April 14, 2014. The report was not signed nor were the credentials of the person(s) who prepared the report disclosed. The analysis was comprised of four suggested comparable sales located within .89 of a mile from the subject. The analysis did not disclose the subject or comparables' land size or exterior construction. The comparables sold from February 2012 to February 2013 for prices ranging from \$225,000 to \$272,500 or from \$92.04 to \$113.79 per square foot of living

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<sup>1</sup> Attorney Jerri K. Bush withdrew as counsel for the appellants by a filing dated March 18, 2016.

area, including land. The analysis included adjustments to the comparables for sale date, land,<sup>2</sup> age, size, baths and fixtures, basement/lower level, fireplaces and/or garage. From this process, the analysis set forth a market value for the subject as of January 1, 2013 of \$218,551 or \$97.65 per square foot of living area, including land. At the end of the analysis, data sources were listed as Assessor, MLS, Realist, Marshall & Swift and IRPAM. No evidence or explanation pertaining to the calculation of the adjustment amounts was submitted.

Based on the comparables' adjusted sale prices, the appellant requested the subject's assessment be reduced to reflect a market value of \$218,551 or an assessment of \$72,843.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$89,410. The subject's assessment reflects a market value of \$268,337 or \$119.90 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.

The board of review submitted data gathered by the township assessor. In a grid of the appellants' comparables, the "neighborhood" was highlighted; none of the appellants' comparable properties are located in the same neighborhood code assigned by the assessor as the subject property.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on five comparable sales located in the same neighborhood code assigned by the assessor as the subject property. The comparables sold from April 2011 to July 2013 for prices ranging from \$295,000 to \$340,000 or from \$127.87 to \$142.79 per square foot of living area, including land.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #2 and #3 as these dwellings are somewhat larger than the subject home. The Board has also given reduced weight to board of review comparables #2 and #4 as these properties sold in 2011, a date more remote in time to the valuation date at issue of January 1, 2013.

The Board finds the best evidence of market value to be appellants' comparable sales #1 and #4 along with board of review comparable sales #1, #3 and #5. These comparables had varying degrees of similarity to the subject property and sold between February 2012 and July 2013 for

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<sup>2</sup> Although no land sizes were reported for any of the properties.

prices ranging from \$225,000 to \$338,500 or from \$100.81 to \$142.79 per square foot of living area, including land. The subject's assessment reflects a market value of \$268,337 or \$119.90 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be well-supported when giving due consideration to differences in age, size and/or features. 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.



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Chairman



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Member

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Member



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Member

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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



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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.