



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

APPELLANT: Louis & Donna Messina
DOCKET NO.: 13-03870.001-R-1
PARCEL NO.: 03-29-213-039

The parties of record before the Property Tax Appeal Board are Louis & Donna Messina, the appellants,¹ 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: \$2,210
IMPR.: \$19,870
TOTAL: \$22,080

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 residential condominium unit with 1,340 square feet of living area. 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 information on 14 comparable sales of condominium units located within 1.6-miles of the subject and which range in size from 560 to 1,080 square feet of living area; no dwelling size was stated for comparable #8. As part of the submission, the appellants also reported that the Addison Township Assessor's Office did not have information on the dwelling size of the subject and comparable #8. A printout from the township assessor's website concerning the subject reveals no data on the year of construction, type of construction, style, floors, living area and/or other details, other than a statement of "none" on the garage

¹ Attorney Jerri K. Bush withdrew her appearance as counsel for the appellants by a filing dated March 18, 2016.

characteristic, no pool and no air conditioning. These 14 comparables sold between February 2012 and August 2013 for prices ranging from \$28,900 to \$37,003.

Based on this evidence, the appellants requested a total assessment of \$11,516 which would reflect a market value of approximately \$34,548.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,080. The subject's assessment reflects a market value of \$66,267, 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 through the township assessor submitted information on five comparable sales within the subject property's complex. The comparable units contain either 1,340 or 1,4177 [sic] square feet of living area. The properties sold between August 2012 and April 2014 for prices ranging from \$47,500 to \$75,000. The assessor stated, in pertinent part, "no info on PRC's for condos therefore not submitted."

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 19 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to the appellants' comparable properties as each is significantly smaller than the subject dwelling. The Board has also given reduced weight to board of review comparable #2 due to its date of sale being 20 months after the assessment date at issue and to comparable #4 as there appears to be a typographical error in the dwelling size of this unit.

The Board finds the best evidence of market value to be board of review comparable sales #1, #3 and #5. These most similar comparables in the subject's complex which contain 1,340 square feet of living area, like the subject, sold between August 2012 and March 2013 for prices ranging from \$47,500 to \$75,000, including land. The subject's assessment reflects a market value of \$66,267, including land, which is within the range established by the best comparable sales in this record. 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: 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.