



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

APPELLANT: Louis & Donna Messina  
DOCKET NO.: 13-03871.001-R-1  
PARCEL NO.: 03-21-411-013

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:** \$23,570  
**IMPR.:** \$29,690  
**TOTAL:** \$53,260

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 split-level single-family dwelling with 1,062 square feet of living area. The dwelling was constructed in 1962. Features of the home include a partially finished lower level. The property has a 12,500 square foot site and 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 11 comparable sales located within 1.3-miles from the subject property. The comparables consist of eight, 1.5-story dwellings and three, split-level dwellings of frame, brick or brick and frame construction that range in size from 950 to 1,500 square feet of living area. Each home has central air conditioning, two comparables each have a fireplace and eight comparables have from one-car to 2.5-car garages. The properties sold

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

between January 2012 and November 2013 for prices ranging from \$96,000 to \$130,000 or from \$76.80 to \$126.42 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,260. The subject's assessment reflects a market value of \$159,844 or \$150.51 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 six comparable sales of five properties where comparable #6 sold twice and is the same property as appellants' comparable #2. The comparables consist of a raised ranch and four, split-level dwellings of brick and frame construction. The homes were built between 1958 and 1978 and range in size from 1,015 to 1,274 square feet of living area. Each home has a lower level ranging in size from 456 to 640 square feet of building area, five of which have finished area. Two of the comparables also have partial basements and each home has a garage ranging in size from 400 to 576 square feet of building area. The properties sold on six occasions between December 2011 and September 2013 for prices ranging from \$99,900 to \$240,000 or from \$82.15 to \$205.77 per square foot of living area, including land.

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

In written rebuttal, former counsel for the appellants presented the PTAX-203 Illinois Real Estate Transfer Declaration document concerning board of review comparable sale #1 to establish that the property had not been advertised on the open market prior to the transaction.

### **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 15 comparable properties with sales data to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparable #2/board of review comparable #6 given the unrefuted evidence that the property sold twice for significantly differing values in late 2011 and/or early 2012. The Board finds that there are sufficient questions regarding the transaction to warrant giving the data less weight. Less weight has also been given to board of review comparables #1, #3 and #4 due to the lack of advertising of comparable #1 as shown by the appellants in rebuttal and due to the additional basement feature of comparables #3 and #4 that is dissimilar to the subject dwelling.

The Board finds the best evidence of market value to be appellants' comparable sales #1 and #3 through #11 along with board of review comparable sales #2 and #5. These most similar comparables sold between February 2012 and November 2013 for prices ranging from \$96,000

to \$217,500 or from \$76.80 to \$205.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$159,844 or \$150.51 per square foot of living area, 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.



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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.