



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

APPELLANT: Justin Sergi
DOCKET NO.: 13-03889.001-R-1
PARCEL NO.: 05-23-204-038

The parties of record before the Property Tax Appeal Board are Justin Sergi, 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: \$21,650
IMPR.: \$140,480
TOTAL: \$162,130

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 is improved with a two-story townhouse of frame and brick construction with 2,485 square feet of living area. The dwelling was constructed in 2009. Features of the home include central air conditioning, one fireplace and an attached garage with 380 square feet of building area. The property is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with two-story townhomes of brick and frame construction that ranged in size from 1,922 to 2,435 square feet of living area. The comparables were constructed from 2001 to 2010. One comparable was located in the subject's assessment neighborhood. Three comparables had central air conditioning, each comparable had one fireplace and each comparable had a garage ranging in size from 380 to 420 square feet of building area. The comparables sold from August 2012 to June 2013 for prices ranging from \$307,000 to \$346,500 or from \$131.48 to \$171.70 per square foot of living area,

including land. Based on these sales the appellant requested the subject's assessment be reduced to \$112,489.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$162,130. The subject's assessment reflects a market value of \$486,585 or \$195.81 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 eight comparable sales identified by the township assessor. The comparables were improved with one 1.5-story townhome and seven 2-story townhomes that ranged in size from 1,922 to 2,653 square feet of living area. The dwellings were constructed from 2009 to 2014. Each home had central air conditioning, one fireplace and a garage ranging in size from 380 to 400 square feet of building area. Each comparable was located in the same neighborhood as the subject property. The sales occurred from January 2010 to May 3013 for prices ranging from \$386,000 to \$620,190 or from \$197.48 to \$233.77 per square foot of living area, including land.

In rebuttal it was pointed out that only one of the comparables provided by the appellant was located in the subject's neighborhood. It was disclosed this property sold again in May 2014 for a price of \$404,000 or \$210.20 per square foot of living area. The board of review submission also included a map depicting the location of the comparables submitted by the parties in relation to the subject property.

The appellant submitted a rebuttal statement asserting that board of review sales #1 and #2 were built in 2014 and 2013 whereas the subject dwelling was built in 2009. The appellant also commented on the sale dates of the board of review sales #5 through #8.

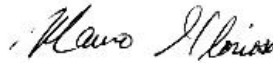
Conclusion of Law

The appellant contends 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 Board finds the best evidence of market value to be appellant's comparable sale #2 and board of review sales #1 through #4. These comparables had varying degrees of similarity to the subject property and were located in the subject's neighborhood. These sales occurred from October 2012 to September 2013 for prices ranging from \$330,000 to \$620,190 or from \$171.70 to \$233.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$486,585 or \$195.81 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Less weight was given the remaining comparables submitted by the appellant due to differences from the subject in location. Less weight was given sales #5 through #8 provided by the board of review as their transactions were as proximate in time to the assessment date at issue as were the best sales

found herein. 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.