



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

APPELLANT: Antonio & Claudia Ceja
DOCKET NO.: 13-03896.001-R-1
PARCEL NO.: 04-04-409-029

The parties of record before the Property Tax Appeal Board are Antonio & Claudia Ceja, 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: \$20,930
IMPR.: \$33,390
TOTAL: \$54,320

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 one-story dwelling of brick construction with 1,730 square feet of living area. The dwelling was constructed in 1952. Features of the home include a full finished basement, a fireplace and a 650 square foot garage. The property has a 14,502 square foot site and is located in West Chicago, Winfield Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on six comparable sales located within 1.5-miles of the subject property. The comparables consist of one-story frame or brick dwellings that range in size from 1,328 to 2,036 square feet of living area. One comparable has a full basement with finished area. Five of the comparables have central air conditioning and four of the comparables have a one-car or a three-car garage. The properties sold between March 2012 and May 2013 for prices ranging

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

from \$57,000 to \$100,000 or from \$33.02 to \$75.30 per square foot of living area, including land.

Based on this evidence, the appellants requested a total assessment of \$33,330 which would reflect a market value of \$100,000 at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,320. The subject's assessment reflects a market value of \$163,025 or \$94.23 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 through the township assessor submitted information on five comparable sales. A map was also submitted depicting the location of both parties' comparables in relation to the subject property. The comparables consist of one-story frame or brick dwellings that range in size from 1,040 to 1,484 square feet of living area. Each comparable has a full or partial basement with comparable #1 having a basement larger than the above-grade living area. Each comparable has a garage ranging in size from 308 to 576 square feet of building area. The properties sold between May 2013 and December 2013 for prices ranging from \$140,000 to \$185,000 or from \$94.34 to \$177.88 per square foot of living area, including land.

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

In written rebuttal, former counsel for the appellants presented evidence that board of review comparable #5 was not advertised prior to the sale transaction as shown by the PTAX-203 Illinois Real Estate Transfer Declaration. Given the lack of market exposure, the appellants requested that no weight be given to this comparable sale in the Board's analysis.

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 11 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #1 through #4 and #6 due to the lack of basement foundations for these comparables when compared to the subject which has a full finished basement. The Board has also given reduced weight to board of review comparables #1 and #5; the description of comparable #1 appears to be erroneous with a basement larger than the above-grade living area and the appellants presented evidence that comparable #5 was not offered on the open market before the sale transaction resulting in questions about the arm's length nature of the sale.

The Board finds the best evidence of market value to be appellants' comparable sale #5 and board of review comparable sales #2, #3 and #4. These most similar comparables sold between August 2012 and December 2013 for prices ranging from \$76,000 to \$155,000 or from \$37.33 to \$135.51 per square foot of living area, including land. The subject's assessment reflects a market value of \$163,025 or \$94.23 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on a per-square-foot basis. Moreover, the Board finds that, with the exception of appellants' comparable sale #5, the board of review comparable dwellings are smaller than the subject dwelling. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Thus, the subject's estimated market value appears to be justified given the sale data in the record and the subject's overall higher value is justified due to its larger 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: 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.