



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

APPELLANT: Ismael & Imelda Espinal
DOCKET NO.: 13-03897.001-R-1
PARCEL NO.: 04-09-227-011

The parties of record before the Property Tax Appeal Board are Ismael & Imelda Espinal, 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: \$11,270
IMPR.: \$28,450
TOTAL: \$39,720

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 frame construction with 1,208 square feet of living area. The dwelling was constructed in 1901. Features of the home include a full unfinished basement and a detached two-car garage of 432 square feet of building area. The property has a 6,595 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 three comparable sales located within .6 of a mile of the subject property. The comparables consist of two-story frame dwellings that were each over 100 years old. The homes range in size from 1,116 to 1,455 square feet of living area and feature full or partial basements, one of which has finished area. Two of the comparables have central air conditioning and two-car garages. These three properties sold between September 2012 and

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

June 2013 for prices ranging from \$64,000 to \$78,900 or from \$46.78 to \$58.24 per square foot of living area, including land.

Based on this evidence, the appellants requested a reduction in the subject's assessment to \$21,665 which would reflect a market value of approximately \$65,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,720. The subject's assessment reflects a market value of \$119,208 or \$98.68 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 response to the appeal, the board of review submitted data prepared by the Winfield Township Assessor's Office. The assessor set forth the appellants' three comparables in a grid analysis. This analysis reflected that none of the properties were within the same neighborhood code assigned by the assessor for the subject property. The assessor provided a map depicting both parties' comparables as being relatively close in proximity to the subject. The assessor also depicted that appellants' comparable #1 resold in April 2013 for \$127,250 or \$93.02 per square foot of living area, including land.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of two-story frame dwellings that were built between 1883 and 1933. The homes range in size from 1,248 to 1,912 square feet of living area and feature basements and a garage ranging in size from 324 to 704 square feet of building area. The properties sold between May 2012 and November 2013 for prices ranging from \$115,000 to \$135,000 or from \$70.61 to \$108.17 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 provided a copy of the PTAX-203 Illinois Real Estate Transfer Declaration concerning the sale of board of review comparable #2 which indicated that the property was not advertised prior to the sale leading to questions about the arm's length nature of 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 six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparable

#2 as this property lacks a garage which is a feature of the subject. The Board gave board of review comparable #2 less weight because the appellants presented rebuttal evidence that raises questions about the arm's length nature of the sale since the property was apparently not advertised. The Board has also given reduced weight to board of review comparable #3 as this dwelling is substantially larger than the subject dwelling.

The Board finds the best evidence of market value to be appellants' comparable sales #1 and #3 along with board of review comparable sale #1. These three most similar comparables range in size from 1,248 to 1,455 square feet of living area and feature basements and a garage ranging in size from 624 to 572 square feet of building area. These properties sold on four different occasions between May 2012 and June 2013 for prices ranging from \$64,000 to \$135,000 or from \$46.78 to \$108.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$119,208 or \$98.68 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.



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.