



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

APPELLANT: Ismael & Imelda Espinal  
DOCKET NO.: 13-03898.001-R-1  
PARCEL NO.: 04-03-332-006

The parties of record before the Property Tax Appeal Board are Ismael & Imelda Espinal, 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:** \$12,220  
**IMPR.:** \$34,760  
**TOTAL:** \$46,980

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 one-story dwelling of brick construction with 1,040 square feet of living area. The dwelling was constructed in 1959. Features of the home include a full basement with finished area, central air conditioning and a 440 square foot garage. The property has an 8,100 square foot site and is located in West Chicago, Winfield Township, Cook County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on a recent sale of the subject property and on comparable sales.

As to the purchase of the property, the appellants completed Section IV - Recent Sale Data of the appeal petition reporting that the subject property was purchased on March 24, 2011 for a price

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

of \$70,000. The appellants disclosed the parties to the transaction were not related, the property was sold by US Bank National Association using a Realtor and the property had been advertised on the open market with the Multiple Listing Service for 28 days. In further support of the transaction the appellant submitted a copy of the Settlement Statement reiterating the purchase price and date which also disclosed the payment of brokers' fees; a copy of the Multiple Listing Service data sheet depicting that the property was a Pre-Foreclosure with cash financing; and a copy of the Listing & Property History Report depicting two listings of the property, one for most of 2010 and the second one commencing in February 2011.

The appellants also marked comparable sales as a basis of the appeal. Attached to the appeal petition in support of this argument was a grid analysis in Section V of four comparable sales located from 1.4 to 1.8-miles from the subject property and a list of ten properties with applicable Multiple Listing Service data sheets. The four comparables in Section V consist of one-story frame or frame and brick dwellings that range in size from 962 to 1,044 square feet of living area. None of these comparables have basements. Three comparables have central air conditioning and one has a one-car garage. The properties sold between February 2012 and January 2013 for prices ranging from \$48,000 to \$52,800 or from \$48.02 to \$50.57 per square foot of living area, including land. The list with comparables #5 through #10 depict properties in Winfield Township, DuPage County that sold between August 2012 and October 2013 for prices ranging from \$56,000 to \$72,000. The list provides no design, age, dwelling size, foundation and/or amenity information for these six properties.

Based on the foregoing evidence, the appellants requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$46,980. The subject's assessment reflects a market value of \$140,996 or \$135.57 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, the board of review submitted data prepared by the township assessor. The assessor presented a spreadsheet reiterating the appellants' ten comparable sales along with five comparable sales gathered by the assessor. The assessor noted that appellants' comparables #1 through #5, #7 and #9 do not have basements like the subject property. In addition, none of the appellants' comparable properties are in the same neighborhood code assigned by the assessor as the subject property.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on five comparable sales located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of one-story frame dwellings that were built between 1938 and 1962. The homes range in size from 896 to 1,200 square feet of living area and feature full or partial basements and a garage ranging in size from 391 to 748 square feet of building area. The properties sold between December 2011 and August 2014 for prices ranging from \$130,000 to \$159,000 or from \$131.67 to \$164.94 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 copies of the Redfin listings for the board of review comparable sales. Comparable #1 was noted to have a "recent rehab"; comparable #2 may not have been listed on the market and the property previously sold in September 2013 for \$100,000; and comparable #4 was described as a "complete gut and rehab."

### **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 fifteen comparable sales to support their respective positions before the Property Tax Appeal Board. The appellants did not present details of their comparables #5 through #10 for analysis, but the board of review through the assessor provided sufficient data for purposes of comparison to the subject property. The Board has given reduced weight to appellants' comparables #1 through #7 and #8 due to lack of basements and/or brick exterior construction when compared to the subject. The Board also gave board of review comparables #1, #2 and #4 less weight because the appellants presented rebuttal evidence that these properties were recently rehabbed prior to the sale transaction. The Board has also given reduced weight to board of review comparable #5 as this sale occurred in December 2011, a date more remote in time to the valuation date at issue.

The Board finds the best evidence of market value to be appellants' comparable sales #8 and #10 along with board of review comparable sale #3. These three most similar comparables range in size from 984 to 1,014 square feet of living area and feature basements. Two of the comparables have a garage of 360 and 480 square feet of building area. These properties sold between August 2012 and July 2014 for prices ranging from \$65,000 to \$144,000 or from \$64.10 to \$146.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$140,996 or \$135.57 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

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.