



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

APPELLANT: Rafael Jaca
DOCKET NO.: 14-02827.001-R-1
PARCEL NO.: 02-35-301-014

The parties of record before the Property Tax Appeal Board are Rafael Jaca, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago, 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: \$19,880
IMPR.: \$49,600
TOTAL: \$69,480

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 2014 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 single-family dwelling of frame construction with 1,512 square feet of living area. The dwelling was constructed in 1985. Features of the home include a basement with finished area, central air conditioning and an attached two-car garage. The property has a 20,993 square foot site and is located in Glendale Heights, Bloomingdale Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales. The comparables consist of one-story frame or brick and frame dwellings that were built in 1954 or 1975. The homes range in size from 1,532 to 1,817 square feet of living area. Two of the comparables have basements, one of which has finished area. Each home has central air conditioning, one or two fireplaces and a two-car garage. The properties sold between January 2013 and September 2013 for prices

ranging from \$176,500 to \$198,000 or from \$103 to \$119 per square foot of living area, including land, rounded.

Based on this evidence, the appellant requested a total assessment of \$55,608 which would reflect a market value of \$166,841 or \$110.34 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 \$69,480. The subject's assessment reflects a market value of \$208,461 or \$137.87 per square foot of living area, land included, when using the 2014 three year average median level of assessment for DuPage County of 33.33% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a memorandum and data prepared by the Bloomingdale Township Assessor's Office. The assessor noted that each of the appellant's comparables were located in a different neighborhood than the subject property and appellant's comparable #3 lacks a basement which is a feature of the subject dwelling.

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 subject's neighborhood. The comparables consist of one-story frame, brick or brick and frame dwellings that were built between 1957 and 1959. The homes range in size from 1,200 to 1,713 square feet of living area. Each comparable has a basement with finished area. Each home has central air conditioning, two comparables have a fireplace and each property has a two-car or a 2.5-car garage. The properties sold in June 2013 or January 2014 for prices ranging from \$227,000 to \$279,514 or from \$163 to \$192 per square foot of living area, including land, rounded.

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

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 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 the appellant's comparable #3 as this dwelling lacks a basement which is a feature of the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with the board of review comparable sales which have varying degrees of similarity to the subject property. These most similar comparables sold between January 2013 and January 2014 for prices ranging from \$176,500 to \$279,514 or from \$103 to \$192 per square foot of living area, including land, rounded. The subject's assessment reflects a market value of \$208,461 or

\$137.87 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be well justified when giving due consideration to the subject's newer age as compared to the comparable properties. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's assessment is supported by the most comparable properties contained in the 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



Acting 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: August 19, 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.