



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

APPELLANT: Gandolfo Messina
DOCKET NO.: 14-03043.001-R-1
PARCEL NO.: 03-22-206-016

The parties of record before the Property Tax Appeal Board are Gandolfo Messina, 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: \$33,600
IMPR.: \$85,630
TOTAL: \$119,230

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 two-story single-family dwelling of frame and brick exterior construction with 3,255 square feet of living area. The dwelling was constructed in 1997. Features of the home include basement with finished area,¹ central air conditioning, a fireplace and a three-car garage. The property has a 10,000 square foot site and is located in Wood Dale, Addison 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 located within three blocks of the subject property. The comparable parcels range in size from 9,783 to 13,503 square feet of land area and are improved with two-story brick or brick and frame dwellings that were 18 to 40 years

¹ In the grid analysis, the appellant reported the subject has 30% finished basement area whereas the assessing officials reported 50% of the basement had finished area. The Board finds this discrepancy does not prevent a determination of the correct assessment of the subject property on this record.

old. The homes range in size from 2,466 to 3,104 square feet of living area and feature partial basements with finished area. Each home has central air conditioning, a fireplace and a two-car or a three-car garage. The properties sold between October 2013 and July 2014 for prices ranging from \$270,000 to \$350,000 or from \$108.09 to \$121.65 per square foot of living area, including land. As part of the appeal petition, the appellant also reported that the subject property was purchased in February 2012 for \$290,000 or \$89.09 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$103,100 which would reflect a market value of approximately \$309,300 or \$95.02 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 \$119,230. The subject's assessment reflects a market value of \$357,726 or \$109.90 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 data prepared by the Addison Township Assessor's Office. The assessor asserted that appellant's comparables #2 and #3, while close in proximity to the subject based on a map of both parties' comparables, were "outside of" the subject's Woodside subdivision.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four comparable sales. The comparable parcels range in size from 10,000 to 18,480 square feet of land area and are improved with two-story brick or brick and frame dwellings that were 18 to 23 years old. The homes range in size from 3,108 to 3,460 square feet of living area and feature basements, one of which has finished area. Each home has central air conditioning, one or two fireplaces and a garage ranging in size from 494 to 693 square feet of building area. The properties sold between March 2013 and July 2014 for prices ranging from \$430,000 to \$490,000 or from \$126.21 to \$154.44 per square foot of living area, including land. As part of the response, the board of review provided a copy of the subject's property record card which reflected that the subject property was purchased in February 2012 for \$290,000.

Based on this evidence, 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 seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 and #3 as these dwellings are significantly older than the subject dwelling and are also much smaller than the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable sale #1 along with the board of review comparable sales. These most similar comparables sold between March 2013 and July 2014 for prices ranging from \$350,000 to \$490,000 or from \$112.76 to \$154.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$357,726 or \$109.90 per square foot of living area, including land, which is within and at the low end of the range established by the best comparable sales in this record in terms of overall value and below these comparable sales on a per-square-foot basis. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's estimated market value as reflected by its assessment is supported by the most comparable properties contained in the record and therefore, 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: September 23, 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.