



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

APPELLANT: Gary Calabrese
DOCKET NO.: 14-03233.001-R-1
PARCEL NO.: 03-15-114-002

The parties of record before the Property Tax Appeal Board are Gary Calabrese, the appellant, by attorney Nora Doherty of Steven B. Pearlman & Associates in Chicago; and the DuPage County Board of Review.

Based on the facts and exhibits presented, 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: \$36,050
IMPR.: \$53,570
TOTAL: \$89,620

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 is improved with a one-story dwelling of frame and brick construction with 1,951 square feet of living area. The dwelling was constructed in 1986. Features of the home include a partial basement, central air conditioning, one fireplace and a two-car attached garage with 528 square feet of building area. The property has a 13,200 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 five comparable sales improved with three 1-story dwellings, one 2-story dwelling and one bi-level style dwelling that,

according to the grid provided by the appellant, ranged in size from 1,767 to 2,306 square feet of living area. The appellant's grid indicated comparables #3 through #5 were constructed from 1968 to 1987; each comparable had central air conditioning, one comparable had a fireplace and each comparable had a 2-car or a 2.5-car garage. The appellant indicated that the comparables sold from May 2013 to May 2014 for prices ranging from \$195,500 to \$280,500 or from \$84.85 to \$133.33 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$71,667 to reflect a market value of \$215,003.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$89,620. The subject's assessment reflects a market value of \$268,887 or \$137.82 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.

As rebuttal, the board of review submitted a grid analysis of the appellant's comparable sales prepared by the township assessor as well as copies of the property record cards for the comparable sales identified by the appellant. The property record cards disclosed the comparables ranged in size from 1,113 to 2,062 square feet of above grade living area. The comparables were constructed from 1957 to 1987. The comparables sold from May 2013 to May 2014 for prices ranging from \$195,000 to \$280,000 or from \$121.20 to \$224.62 per square foot of above grade living area, including land. The assessor noted that two of the comparables used by the appellant differed from the subject in style and none of the comparable sales were located in the same neighborhood as the subject property.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales identified by the township assessor. The comparables were improved with ranch style dwellings of brick, frame or brick and frame construction that ranged in size from 814 to 1,568 square feet of living area. The dwellings were constructed from 1939 to 1965. Five of the comparables had basements with two being partially finished, three comparables had central air conditioning, one comparable had a fireplace and each comparable had an attached or detached garage that ranged in size from 336 to 528 square feet of building area. Each property had the same neighborhood code as the subject property. The sales occurred from March 2013 to January 2015 for prices ranging from \$140,000 to \$285,000 or from \$141.45 to \$187.50 per square foot of living area, including land. The board of review submission also included a map depicting the location of the comparable properties submitted by the parties relative to the subject property.

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.

Initially, the Board finds the appellant and the board of review presented evidence disclosing there was a discrepancy in the descriptions of the comparable sales provided by the appellant. The Board finds the best description of the appellant's comparable sales was provided by the board of review, which included copies of the property record cards containing a schematic diagram with measurements for each property. Based on this record the Board gives more weight to the grid analysis of the appellant's comparable sales prepared by the township assessor.

The Board finds the best evidence of market value to be board of review comparable sales #1, #2, #3, #5 and #6. These properties were improved with one-story dwellings that were smaller and older than the subject property but were located in the subject's neighborhood. These properties sold from June 2012 to January 2014 for prices ranging from \$199,900 to \$285,000 or from \$141.45 to \$187.50 per square foot of living area, including land. The subject's assessment reflects a market value of \$268,887 or \$137.82 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The Board finds the subject's assessment is well supported considering the differences to these comparables in age and size. Less weight was given the appellant's comparables due to differences from the subject in location and the fact that comparables #3 and #4 differed from the subject in style. Less weight was given board of review sale #4 due to differences from the subject in age, size, lack of a basement and date of sale. 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.

Mario Albino

Chairman

K. L. Ferr

Member

JR

Member

Jerry White

Acting Member

Robert Hoffmann

Member

DISSENTING: _____

C E R T I F I C A T I O N

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: April 22, 2016

A. Heston

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.