



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

APPELLANT: Thomas Brizzolara
DOCKET NO.: 15-05048.001-R-1
PARCEL NO.: 04-04-408-067

The parties of record before the Property Tax Appeal Board are Thomas Brizzolara, the appellant, by Dennis D. Koonce, Attorney at Law in Frankfort; 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: \$11,920
IMPR.: \$32,540
TOTAL: \$44,460

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 2015 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 and one-half story dwelling of frame construction with 1,282 square feet of living area. The dwelling was constructed in 1923. Features of the home include an 816 square foot basement that is unfinished and a 216 square foot garage. The property has a 7,896 square foot site and is located in West Chicago, Winfield Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on December 12, 2014 for a price of \$112,000 or \$87.36 per square foot of living area, land included. The appellant completed Section IV - Recent Sale Data of the appeal form disclosing the seller was an individual; the parties to the transaction were not related; the appellant rented the subject property from the owner prior to the sale; and the property had **not** been advertised for sale. In

further support of the transaction, the appellant submitted a copy of the settlement statement, which disclosed that no commissions had been paid to any realty firm. Based on this evidence, the appellant 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 \$44,460. The subject's assessment reflects a market value of \$133,514 or \$104.14 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for DuPage County of 33.30% as determined by the Illinois Department of Revenue. In support of its contention of the correct assessment, the board of review submitted information on three comparable sales. The comparables are located in the same neighborhood as the subject property. The comparables are situated on sites containing from 6,722 to 22,809 square feet of land area. The comparables consist of one and one-half story dwellings with frame construction. The dwellings were constructed from 1883 to 1951 and contain from 1,116 to 1,290 square feet of living area. The comparables sold from April to July 2015 for prices that ranged from \$120,150 to \$197,000 or from \$107.66 to \$161.74 per square foot of living area, land included. As part of its submission, the board of review presented a copy of the subject property's Illinois Real Estate Transfer Declaration (PTAX-203), which disclosed the answer to question #7 (Was the property advertised for sale?) was marked "Yes". 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.

In this appeal, the Board finds some unusual circumstances regarding the subject property's December 2014 sale. The appellant stated the subject property had **not** been advertised for sale, while the board of review presented evidence which indicated otherwise. The Board finds the only additional evidence regarding market exposure was the settlement statement which revealed that no commissions were paid to any realty firms. Furthermore, the Board finds there was a business relationship between the parties to the transaction. The appellant stated he had rented the subject property from the seller prior to the sale. As a result, the Board finds the subject's sale was not demonstrated to be an arm's length transaction. The Board finds the best evidence of market value in the record to be the three sales presented by the board of review. These sales sold from \$107.66 to \$161.74 per square foot of living area, land included. Moreover, the Board finds the best sale was board of review comparable #3. This comparable was similar to the subject in location, design, exterior construction, age, living area and foundation, and it sold proximate in time to the assessment date. Comparable #3 sold in June 2015 for a price of \$116.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$104.14 per square foot of living area, including land, which is below the market value of the best comparable sale in this record. Based on this record, the Board finds the subject's assessment is reflective of market value and 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



Acting 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: June 23, 2017



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.