



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

APPELLANT: Damian Ortiz
DOCKET NO.: 15-05529.001-R-1
PARCEL NO.: 09-26-307-021

The parties of record before the Property Tax Appeal Board are Damian Ortiz, the appellant, by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman 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: \$72,180
IMPR.: \$258,720
TOTAL: \$330,900

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 part one-story and part two-story dwelling of frame and masonry construction with 6,490 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a four-car garage. The property has a 2.06 acre site and is located in Willowbrook, Downers Grove Township, DuPage County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellant submitted information on five comparable sales which were also used to support the inequity argument, documents regarding the subject's foreclosure sale on September 6, 2013 for \$775,000 and an appraisal with an estimated value of \$775,000 as of August 12, 2013. The appellant is not disputing the land assessment in his inequity argument.

The subject sold as a result of a foreclosure on September 6, 2013 for \$775,000. The parties were unrelated, a real estate broker was used and the subject was advertised on the open market for almost three years. The appellant's grid analysis depicts five comparable sales that sold from April 2013 to July 2014 for prices ranging from \$770,700 to \$1,073,170. The appellant reported adjusted sales prices ranging from \$126.26 to \$145.20 per square foot of living area, including land. The person making the adjustments, the qualifications of the adjuster and the methods utilized to make the adjustments were not disclosed. The same comparables had improvement assessments ranging from \$114,058 to \$220,590 or from \$15.89 to \$38.16 per square foot of living area. The appraisal was prepared for mortgage lending purposes utilizing four comparable sales and one active listing. The comparables sold or were listed from March 2013 to July 2013 for prices ranging from \$685,000 to \$1,188,000 or from \$135.81 to \$223.72 per square foot of living area, including land. Comparables #3, #4 and #5 in the sales grid was also utilized in the appraisal. After making adjustments to the comparables used in the appraisal, the appraiser estimated the subject market value of \$775,000 as of August 12, 2013. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$330,900. The subject's assessment reflects a market value of \$993,694 or \$153.11 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. The subject has an improvement assessment of \$258,720 or \$39.86 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three comparables. The comparables had improvement assessments ranging from \$37.30 to \$53.52 per square foot of living area. These same comparables sold from July 2014 to October 2014 for prices ranging from \$1,075,000 to \$2,400,000 or from \$178.28 to \$371.00 per square foot of living area, including land. The board of review argued the subject received a reduced assessment based on the interior condition of the home after a field inspection on January 11, 2016. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant submitted rebuttal argument stating the board of review's comparables should be given no weight based on unadjusted sales information.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation as one basis of the appeal. 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 on this basis.

The Board finds the best evidence of market value to be the board of review's comparable sales based on location, lot size, dates of sale and most features. These most similar comparables sold

for prices ranging from \$178.28 to \$371.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$153.11 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Less weight was given the appellant's comparable sales based on their dissimilar lot size, location, size and/or the date of sale was too remote in time for a valuation date of January 1, 2015. In addition, little weight was given the subject's purchase price on September 6, 2013 for \$775,000 as the board of review noted, repairs were made from date of purchase to date of valuation and the Board finds sales more proximate to the date of valuation of January 1, 2015 better support the subject's market value. The appellant did not refute that repairs were made to the subject prior to its January 1, 2015 assessment date. Further, the Board gave little weight to the estimated value found in the appraisal report based on its valuation date of August 12, 2013. The Board finds the sales were not adjusted for a January 1, 2015 valuation date and are less indicative of the subject's market value than the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified on an overvaluation basis.

The appellant also argued assessment inequity as a basis of the appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds the best equity comparables in this record are board of review comparable #2 and appellant's comparables #3 and #5 based on features, size, age and/or unfinished basement area. These comparables had improvement assessments ranging from \$114,058 to \$272,040 or from \$15.89 to \$45.11. The subject's improvement assessment of \$39.86 falls within the range of the best equity comparables in this record. After making adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's improvement is warranted on this basis.

Based on the above analysis, the Board finds the appellant has not shown by a preponderance of the evidence that the subject was overvalued in relation to its assessment and has not shown by clear and convincing evidence that the subject's improvement assessment was inequitable when compared to similar properties. Therefore, the Board finds no reduction in the subject's assessment is warranted.

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



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 19, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Damian Ortiz, by attorney:
Glenn S. Guttman
Rieff Schramm Kanter & Guttman
100 North LaSalle Street
23rd Floor
Chicago, IL 60602

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187