



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

APPELLANT: Angelina Defilippis
DOCKET NO.: 15-05549.001-R-1
PARCEL NO.: 03-22-325-016

The parties of record before the Property Tax Appeal Board are Angelina Defilippis, the appellant, by attorney Katherine Amari O'Dell, of Amari & Locallo 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: \$40,090
IMPR.: \$87,850
TOTAL: \$127,940

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 two-story dwelling of brick construction with 3,143 square feet of living area. The dwelling was constructed in 1996. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 629 square foot garage. The property has an 8,436 square foot site and is located in Addison, Addison Township, DuPage County.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of the inequity argument, the appellant submitted information on four equity comparables that were located in the same neighborhood as the subject property. The comparables are situated on sites containing from 7,772 to 14,500 square feet of land area. The comparables are improved with two-story dwellings of brick or brick and frame construction. The dwellings were constructed from 1991 to 2005. The comparables had varying degrees of

similarity compared to the subject. The dwellings range in size from 3,222 to 3,355 square feet of living area and have improvement assessments ranging from \$82,960 to \$90,300 or from \$25.75 to \$26.92 per square foot of living area. In support of the overvaluation argument, the appellant submitted sale prices for three of these comparables. The comparables that sold had sale dates of September 2013 or March 2015 and sale prices of \$325,000 or \$407,000 or from \$100.15 to \$121.31 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$112,550.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$127,940. The subject property has an improvement assessment of \$87,870 or \$27.95 per square foot of living area. The subject's total assessment reflects a market value of \$384,204 or \$122.24 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 six equity comparables that were located in the same neighborhood as the subject property. The comparables are situated on sites containing from 7,448 to 16,275 square feet of land area. The comparables consist of two-story dwellings of brick or brick and frame construction. The dwellings were constructed from 1991 to 2008. The comparables had varying degrees of similarity compared to the subject. The dwellings range in size from 2,543 to 3,650 square feet of living area and have improvement assessments ranging from \$68,820 to \$95,560 or from \$25.75 to \$28.22 per square foot of living area. The board of review also submitted sale prices for these comparables. The comparables sold from August 2014 to September 2015 for prices that ranged from \$350,000 to \$505,000 or from \$126.03 to \$139.00 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends in part that 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 based on overvaluation is not warranted.

The parties presented sale prices for nine of the ten comparable properties. The Board finds the September 2013 sale date of the appellant's comparable #1 was not proximate to the January 1, 2015 assessment date. The Board also finds that four of the board of review comparables were not all that similar to the subject in living area. As a result, these five comparables received less weight in the Board's analysis. The Board finds the best evidence of market value to be the appellant's comparables #2 and #3 and board of review comparables #4 and #5. These comparables were more similar to the subject in living area and sold proximate in time to the assessment date at issue. These comparables sold from August 2014 to April 2015 for prices that ranged from \$100.87 to \$135.42 per square foot of living area, including land. The subject's

assessment reflects a market value of \$122.24 per square foot of living area, including land, falls within the range established by the best comparable sales in this record. Based on this evidence, the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

Alternatively, the appellant contents assessment inequity as a basis of this appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment based on inequity is not warranted.

The parties submitted information on a total of ten suggested equity comparables. The Board finds all of the comparables were generally similar to the subject in location, design, exterior construction, age and features. However, board of review comparables #1 through #3 and #6 differed significantly from the subject in living area and received reduced weight in the Board's analysis. The Board finds the best evidence of assessment equity to be the appellant's comparables and board of review comparables #4 and #5. The Board finds these comparables were more similar to the subject in living area. These comparables had improvement assessments that ranged from \$25.75 to \$28.22 per square foot of living area. The subject's improvement assessment of \$27.95 per square foot of living area falls within the range established by the best equity comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment based on inequity 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.