



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

APPELLANT: Eva Rico  
DOCKET NO.: 15-05621.001-R-1  
PARCEL NO.: 03-29-410-012

The parties of record before the Property Tax Appeal Board are Eva Rico, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$25,060  
**IMPR.:** \$41,950  
**TOTAL:** \$67,010

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 raised-ranch style dwelling of frame and brick construction with 1,118 square feet of living area. The dwelling was constructed in 1967. Features of the home include a lower level with 1,032 square feet of living area that is 90% finished, central air conditioning, and an attached 576 square foot garage. The property has a 7,705 square foot site and is located in Addison, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on seven comparable sales that were located in the same neighborhood as the subject property. The appellant did not provide information on the comparables' land area, exterior construction, and finished basements, if any.<sup>1</sup> The comparables

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<sup>1</sup> As part of its submission, the board of review through the Addison Township Assessor submitted a grid analysis with information about the appellant's comparables. These comparables have sites ranging from 6,372 to 9,520 square feet of land area; frame or frame and brick exterior construction; and lower levels that were either 75% or 90% finished.

are improved with raised-ranch or split-level style dwellings. The dwellings were constructed from 1962 to 1968 and range in size from 1,063 to 1,272. The comparables had features of varying degrees of similarity when compared to the subject. The comparables sold from September 2014 to June 2015 for prices that ranged from \$115,000 to \$187,000 or from \$104.07 to \$169.08 per square foot of living area, land included.

The appellants' analysis also included "Property Equalization Values" that made adjustments to the sale prices for differences in sale date, land market value, age, square footage, basement area, fireplace count, central air conditioning and size of garage. The appellants did not provide any evidence or an explanation as to how these calculations were arrived at. Based on the Property Equalization Values, the analysis conveyed a value estimate for the subject property of \$164,125. Based on the evidence and the market analysis, the appellant requested a reduction in the subject's total assessment to \$54,703.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$67,010 was disclosed. The subject's assessment reflects a market value of \$201,231 or \$179.99 per square foot of living area, including land, when applying the 2015 three-year average median level of assessment for DuPage County of 33.30% as determined by the Illinois Department of Revenue.

The board of review through the Addison Township Assessor presented information on nine comparable sales that were located in the same neighborhood as the subject property. The comparables have from 6,710 to 10,848 square feet of land area. The comparables are improved with raised-ranch or split-level style dwellings of frame and brick construction. The dwellings were constructed from 1961 to 1969 and range in size from 1,015 to 1,276 square feet of living area. The comparables had features of varying degrees of similarity when compared to the subject. The comparables sold from July 2014 to October 2015 for prices that ranged from \$210,000 to \$233,000 or from \$181.67 to \$221.67 per square foot of living area, land included. The board of review also submitted a map showing the location of the subject and the comparables submitted by both parties. 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 presented sale prices for 16 comparable properties for the Board's consideration. The Board finds that all of the comparables submitted were raised-ranch or split-level style dwellings that were located in the same neighborhood as the subject. The Board finds that the appellant's comparable #3 differed from the subject in exterior construction and the board of review's map revealed this comparable was not located as close to the subject as the other comparables submitted by the parties. As a result, the appellant's comparable #3 received reduced weight in the Board's analysis.

The Board finds the best evidence of market value in the record to be the appellant's comparables #1, #2 and #4 through #7 and the nine comparables submitted by the board of review. These comparables were located near the subject property and were very similar to the subject in design, exterior construction, age, living area and most features. In addition, these properties sold proximate to the subject's January 1, 2015 assessment date. These comparables sold from July 2014 to October 2015 for prices ranging from \$142,500 to \$233,000 or from \$132.08 and \$221.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$201,231 or \$179.99 per square foot of living area, including land, which is within the market value of the best comparable sales in this record. Based on this record, the Board finds the appellant was not able to demonstrate that the subject was overvalued 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



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:

August 18, 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.