



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

APPELLANT: Armando Gamboa
DOCKET NO.: 15-06539.001-R-1
PARCEL NO.: 03-35-403-039

The parties of record before the Property Tax Appeal Board are Armando Gamboa, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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 A Reduction 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: \$44,800
IMPR.: \$167,830
TOTAL: \$212,630

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 3,996 square feet of living area. The dwelling was constructed in 2007. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 663 square foot garage. The property has an 11,285 square foot site and is located in Elmhurst, Addison Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of two-story frame dwellings that were 9 or 15 years old. The homes range in size from 3,442 to 4,865 square feet of living area. Two of the comparables have basements and each has central air conditioning, one or two fireplaces and a garage ranging in size from 462 to 792 square feet

of building area. The comparables have improvement assessments ranging from \$134,690 to \$197,680 or from \$39.13 to \$40.63 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment to \$160,079 or \$40.06 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$220,520. The subject property has an improvement assessment of \$175,720 or \$43.97 per square foot of living area.

In response to the appellant's evidence, the board of review noted that appellant's comparables were each frame dwellings as compared to the subject's brick exterior construction and appellant's comparable #3 lacks a basement.

In support of its contention of the correct assessment the board of review submitted information on seven equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of two-story frame, brick or brick and frame dwellings that were built between 2000 and 2014. The homes range in size from 3,406 to 4,208 square feet of living area. Each comparable has a basement, four of which have finished areas. Each home has central air conditioning, one or two fireplaces and a garage ranging in size from 429 to 704 square feet of building area. The comparables have improvement assessments ranging from \$147,280 to \$185,520 or from \$40.74 to \$44.78 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of ten equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 and #3 due to differences in size and lack of a basement, respectively. The Board has also given reduced weight to board of review comparables #1, #2, #5, #6 and #7 due to their newer or older ages when compared to the subject dwelling that was built in 2007.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 and board of review comparables #3 and #4 as these homes were built between 2003 and 2006, the homes range in size from 3,727 to 3,784 square feet of living area and feature basements, one of which is finished, central air conditioning, a fireplace and garages ranging in size from 429 to 462 square feet of building area. Each of these comparables reportedly have 4 bathrooms which

is superior to the subject which has 2.5 bathrooms although the subject is slightly larger than each of these home in living area square footage and has a larger garage. These three comparables had improvement assessments that ranged from \$151,820 to \$159,140 or from \$40.42 to \$42.06 per square foot of living area. The subject's improvement assessment of \$175,720 or \$43.97 per square foot of living area falls above the range established by the best comparables in this record both in terms of overall value and on a per-square-foot basis which does not appear to be logical given the differences between these three comparables and the subject property. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



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: February 20, 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

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