



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

APPELLANT: Leobardo Gomez  
DOCKET NO.: 15-06802.001-R-1  
PARCEL NO.: 03-28-103-018

The parties of record before the Property Tax Appeal Board are Leobardo Gomez, the appellant, by attorney Jessica Hill-Magiera 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:** \$22,270  
**IMPR.:** \$28,140  
**TOTAL:** \$50,410

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 is improved with a one-story single-family dwelling of brick exterior construction with 1,200 square feet of living area. The dwelling was constructed in 1956. Features of the property include central air conditioning, one bathroom and a detached garage with 308 square feet of building area. The property has a 7,340 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 evidence disclosing the subject property was purchased in October 2013 for a price of \$125,000. The seller was identified as the Federal National Mortgage Association (Fannie Mae). A copy of the Multiple Listing Service (MLS) listing sheet submitted by the appellant identified the subject property as being REO/Lender owned and the sale as being a foreclosure. The MLS listing sheet indicated the property had been on the market for 70 days. The appellant indicated the parties were not related and the property was sold through a Realtor.

In further support of the overvaluation argument the appellant provided a 2015 Property Tax Analysis using four comparable sales. Each comparable is improved with a one-story dwelling built from 1956 to 1960 and range in size from 1,053 to 1,224 square feet of living area. One comparable has central air conditioning and each comparable has a garage ranging in size from 276 to 480 square feet of building area. The sales occurred from March 2014 to March 2015 for prices ranging from \$98,100 to \$117,500 or from \$90.83 to \$109.21 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$37,579.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$50,410. The subject's assessment reflects a market value of \$151,381 or \$126.15 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 four comparable sales improved with one-story dwellings of brick, frame or brick and frame construction that range in size from 1,026 to 1,232 square feet of living area. The dwellings were constructed from 1957 to 1960. Each comparable has the same neighborhood code as the subject property, two comparables have central air conditioning, and each comparable has a detached garage ranging in size from 352 to 576 square feet of building area. The sales occurred from June 2015 to November 2015 for prices ranging from \$142,000 to \$197,500 or from \$138.18 to \$177.39 per square foot of living area, including land.

The board of review also provided a grid analysis of the appellant's comparable sales that indicated that two of the sales were located in the subject's neighborhood. The board of review also provided a map depicting the location of the comparables submitted by the parties relative to the subject property. The board of review submission further indicated that 2015 was the first year of the general assessment cycle.

The board of review requested confirmation of the assessment.

In rebuttal appellant's counsel asserted that board of review sales #1 and #4 were not comparable due to size and board of review sale #2 was not comparable due to location.

In surrebuttal the board of review submitted a statement from Dawn Aderholt, deputy township assessor, noting that each of the appellant's sales were either Real Estate Owned or short sales. The deputy assessor also noted comparable #1 sold "as-is" with "TLC" needed; comparable #2 indicated the lien holders approved a sale for \$115,000 as a short sale; and sales #3 and #4 are not in the subject's subdivision. The deputy assessor further stated that board of review sale #2 is located within blocks of the subject property and not 1.5 miles from the subject as asserted by the appellant. She further agreed with the appellant that board of review sale #3 is the most comparable to the subject property and sold for a price of \$160.31 per square foot of living area.

### **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 Board gives less weight to the sale of the subject property as the transaction occurred approximately 14 months prior to the assessment date at issue, not as proximate in time to the assessment as the sales provided by the appellant and the board of review.

The Board finds the board of review provided evidence in rebuttal that the appellant's comparables were either short sales or REO/Lender Owned (foreclosures). Section 1-23 of the Property Tax Code (Code) defines compulsory sale as:

"Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete. 35 ILCS 200/1-23.

Section 16-183 of the Code provides that the Property Tax Appeal Board is to consider compulsory sales in determining the correct assessment of a property under appeal stating:

Compulsory sales. The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer. 35 ILCS 200/16-183.

Based on these statutes, the Property Tax Appeal Board finds it is appropriate to consider the appellant's sales in revising and correcting the subject's assessment.

The Board finds that due to location, the best evidence of market value to be appellant's comparable sales #1 and #2 and the board of review comparable sales that sold for prices ranging from \$110,299 to \$182,000 or from \$91.92 to \$177.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$151,381 or \$126.15 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. The Board finds the subject's assessment reflects a value per square foot of living area that is below the mean and median square foot sales prices of the best comparable sales submitted by the parties. The Board gave less weight to appellant's sales #3 and #4 due to differences in location from the subject property. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct 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. 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.

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Chairman



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Member

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Member



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Member

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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: May 21, 2019



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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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