



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

APPELLANT: Ronald Catena
DOCKET NO.: 16-05054.001-R-1
PARCEL NO.: 03-24-114-016

The parties of record before the Property Tax Appeal Board are Ronald Catena, the appellant; 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: \$23,250
IMPR.: \$43,785
TOTAL: \$67,035

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 2016 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 one-story dwelling of frame and brick construction with 1,445 square feet of living area.¹ The dwelling was constructed in 2015. Features of the home include a partial basement, fully finished, central air conditioning and a 460 square foot garage. The property has a 7,200 square foot site and is located in Bensenville, Addison 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 three comparables. The comparables had varying degrees of similarity to the subject. The comparables sold from February 2014 to October 2014 for prices ranging from \$305,172 to \$345,000 or from \$114.61 to

¹ The appellant reported the subject living area to be 1,438. The board of review reported the subject's living area to be 1,445 and supported this argument with a copy of the subject's property record card. The Board finds the subject contains 1,445 square feet of living area for purposes of this decision.

\$128.41 per square foot of living area, including land. The comparables each had a land assessment of \$23,250 and improvement assessments ranging from \$52,830 to \$58,600 or from \$27.19 to \$30.30 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$87,300. The subject's assessment reflects a market value of \$262,241 or \$181.48 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for DuPage County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparables with varying degrees of similarity to the subject. The comparables sold from June 2016 to November 2016 for prices ranging from \$305,000 to \$335,000 or from \$206.08 to \$225.89 per square foot of living area. The improvement assessments were undisclosed as being pro-rated. The comparables each had a land assessments of \$23,250 or \$3.17 per square foot of land area. The record disclosed the subject was purchased December 2015 for \$320,000 or \$221.45 per square foot of living area, including land. Based on this record, 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 is not warranted on this basis.

The Board finds the best evidence of market value to be the subject's purchase in December 2015 for \$320,000 or \$221.45 per square foot of living area. The subject's assessment reflects a market value of \$262,241 or \$181.48 per square foot of living area, including land, which is below the best evidence of the subject's market value established by its sale price. Based on this evidence the Board finds a reduction in the subject's assessment is not justified on this basis.

The appellant also argued the subject's assessment was inequitable which was not addressed by the board of review. 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 met this burden.

The Board finds the appellant presented three comparables with improvement assessments ranging from \$27.19 to \$30.30 per square foot of living area. The record also depicts the comparables of both parties each had a land assessment of \$23,250. The subject's improvement

assessment of \$35.23 per square of living area and its land assessment of \$24,630 is above the best comparables in this record for the improvement and above all of the comparables for the land assessment. The Board gave no weight to the board of review's comparables for the improvement assessment as the improvement assessments for 2016 were undisclosed and pro-rated. Based on this record a reduction in the subject's assessment for land and improvements is warranted on an equity basis.

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



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: September 18, 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

Ronald Catena
529 East Crest Avenue
Bensenville, IL 60106

COUNTY

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