



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

APPELLANT: Angel & Clare Diaz
DOCKET NO.: 16-06462.001-R-1
PARCEL NO.: 06-07-217-007

The parties of record before the Property Tax Appeal Board are Angel and Clare Diaz, the appellants, by attorney Douglas LaSota of O'Keefe, Lyons & Hynes, 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 ***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: \$35,810
IMPR.: \$53,240
TOTAL: \$89,050

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 is improved with a two-story dwelling of frame construction with 1,830 square feet of living area. The dwelling was constructed in 1952. Features of the home include a full unfinished basement, central air conditioning and a one-car detached garage. The property has a 15,680 square foot site and is located in Lombard, York Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted evidence disclosing the subject property was purchased in January 2014 for a price of \$245,000. The appellants completed Section IV of the appeal disclosing the parties to the transaction were not related, the property was sold through a Realtor and the property had been advertised in the Multiple Listing Service (MLS). The appellants provided a copy MLS listing for the subject property disclosing the sales contract was entered in November 30, 2013. The appellants also submitted a copy of the Illinois Real Estate Transfer Declaration and a copy

of the Trustee's Deed associated with the sale. Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$89,050. The subject's assessment reflects a market value of \$267,498 or \$146.17 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 a grid analysis of using four comparables sales identified by the township assessor's office. The comparables are improved with two-story dwellings that range in size from 1,580 to 1,938 square feet of living area. The dwellings were built from 1870 to 1927. Each comparable has basement and a two-car detached garage. These properties have sites ranging in size from 8,334 to 11,375 square feet of land area and have the same neighborhood assessment code as the subject property. The comparables were purchased from March 2015 to October 2015 for prices ranging from \$275,000 to \$460,000 or from \$145.81 to \$237.36 per square foot of living area, including land. Based on these sales the board of review is of the opinion the subject's assessment is reasonable.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value in the record to be the comparable sales submitted by the board of review. These comparables are relatively like the subject in location, style, features, and land area. Each dwelling is older than the subject dwelling. These properties sold proximate in time to the assessment date at issue. The comparables sold for prices ranging from \$275,000 to \$460,000 or from \$145.81 to \$237.36 per square foot of living area, including land. The subject's assessment reflects a market value of \$267,498 or \$146.17 per square foot of living area, including land, which is below the overall price range but within the price range on a square foot basis established by the comparable sales in this record. The Board gave little weight to the subject's sale due to the fact the sale did not occur as proximate in time to the assessment date at issue as did the sales provided by the board of review. Based on this record 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.



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: April 21, 2020



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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