



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

APPELLANTS: Jill & Christian Constante
DOCKET NO.: 16-06594.001-R-1
PARCEL NO.: 03-23-109-013

The parties of record before the Property Tax Appeal Board are Jill & Christian Constante, the appellants; 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: \$22,800
IMPR.: \$51,140
TOTAL: \$73,940

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 consists of a split-level dwelling of frame and brick exterior construction with 1,266 square feet of living area. The dwelling was constructed in 1991. Features of the home include a lower level that is 75% finished, central air conditioning and a 448 square foot attached garage. The property has a 9,600 square foot site and is located in Bensenville, Addison Township, DuPage County.

The appellants' appeal is based on overvaluation. In support of this argument, the appellants completed section IV of the residential appeal petition disclosing the subject property was purchased on February 28, 2014 for \$157,500. The appeal petition indicated the property was sold at auction in settlement of a foreclosure, the property was advertised for sale and the sale was not between family or related parties. The appellants submitted a copy of the Settlement Statement that shows real estate commissions were paid. The appellants also disclosed that property was clean, functional and livable at the time of purchase. Cosmetic updates were made

prior to moving into the home and a permit was filed with DuPage County. The appellants stated they purchased the home through Auction.com and it was an arms-length transaction. Based on this evidence, the appellants requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,940. The subject's assessment reflects a market value of \$222,109 or \$175.44 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 five comparable sales located from within the same neighborhood code as the subject as assigned by the assessor. The comparables are situated on sites ranging in size from 7,395 to 9,920 square feet of land area. The comparables consist of split-level dwellings of frame, brick, or brick and frame exterior construction ranging in size from 990 to 1,390 square feet of living area. The dwellings were built from 1959 to 1977. Each comparable has a lower level that is 75% finished; four comparables have central air-conditioning; one comparable has a fireplace; and each comparable has a detached garage ranging in size from 480 to 780 square feet of building area. The comparables sold from April 2014 to January 2017 for prices ranging from \$208,200 to \$242,500 or from \$174.46 to \$210.30 per square foot of living area, including land. The board of review also noted that a remodel permit for the kitchen and baths was issued in September 2014. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

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 has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The parties presented information pertaining to the 2014 sale of the subject property and five comparable sales for the Board's consideration. The Board gave less weight to the subject's sale and board of review #5 due to the fact the sales occurred at least 20 months prior to the January 1, 2016 assessment date and are less likely to be reflective of market value. The Board also gave less weight to board of review comparable #2 due to its smaller dwelling size when compared to the subject.

The Board finds the best evidence of market value to be board of review comparables #1, #3 and #4. These comparables sold more proximate in time to the assessment date at issue and are similar to the subject in location, dwelling size, design and features though all are considerably older dwellings. These properties sold from August 2015 to January 2017 for prices ranging from \$219,000 to \$242,500 or from \$174.46 to \$209.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$222,109 or \$175.44 per square foot of living area, including land, which falls within the value range established by the best comparable

sales in the record and demonstrates the subject is not overvalued. Based on this record, the Board finds 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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