



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

APPELLANT: Manuel Calvillo
DOCKET NO.: 19-03227.001-R-1
PARCEL NO.: 03-15-412-041

The parties of record before the Property Tax Appeal Board are Manuel Calvillo, the appellant, by Dennis D. Koonce, Attorney at Law in Frankfort; 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: \$36,810
IMPR.: \$49,760
TOTAL: \$86,570

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 2019 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 ranch dwelling of brick exterior construction with 1,556 square feet of living area. The dwelling was constructed in 1948.¹ Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a 752 square foot carport. The property has a 25,787 square foot site and is located in Bensenville, Addison Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant completed Section IV – Recent Sale Data of the appeal petition and submitted evidence disclosing the subject property was purchased on August 29, 2019 for a price of \$135,000. The appellant identified the seller as Daniel Vitagliano and indicated the parties were not related. The appellant further disclosed the property was sold by the owner. The appellant reported that

¹ The parties differ as to the age of the subject dwelling. The Board finds the best evidence of age is found in the subject's property record card provided by the board of review.

the property was advertised for sale in a sign. To document the transaction the appellant submitted a copy of the settlement statement reiterating the sale date and price. Based on this evidence, the appellant 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 \$86,570. The subject's assessment reflects a market value of \$262,413 or \$168.65 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for DuPage County of 32.99% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review through the township assessor submitted a grid analysis and property record cards of the subject and five comparable sales. The comparables are located within the same assessment neighborhood code as the subject. The comparables have sites that range in size from 7,400 square feet to 1.73 acres of land area.² The comparables are improved with one-story ranch dwellings of frame or brick and frame exterior construction ranging in size from 1,000 to 1,814 square feet of living area. The dwellings were built from 1942 to 1963. Four comparables have basements with three having finished area, four comparables have central air conditioning, two comparable each have a fireplace and each comparable has a garage that ranges in size from 440 to 1,696 square feet of building area. The comparables sold from January 2016 to December 2018 for prices ranging from \$200,000 to \$350,000 or from \$171.82 to \$265.00 per square foot of living area, including land. The assessor provided a map depicting the location of each comparable in relation to the subject property, along with the real estate transfer declarations associated with each comparable sale.

With respect to the subject's recent purchase, the assessor argued that the only evidence submitted by the appellant was a HUD-1 dated August 29, 2019 which is almost 8 months past the lien date of January 1, 2019. The assessor stated no realtor commissions were noted on the HUD-1 as the property was not listed on the open market. In support of this claim, the assessor provided a copy of the PTAX-203 Real Estate Transfer Declaration associated with the sale of the subject property which disclosed the property was not advertised for sale. In addition, the assessing official included a duplicate copy of the settlement statement previously provided by the appellant and a copy of a residential field permit issued on September 6, 2019 with an estimated construction cost of \$6,800 for interior demolition of walls, flooring, floor joists and ceiling down to the studs with a cost of \$6,800.

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

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

² The site size for board of review comparable #5 is found in its property record card.

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 appellant based this appeal on a recent sale of the subject property in August 2019 for a price of \$135,000. However, the Board questions the arm's length nature of the transaction as the board of review provided a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with the sale of the subject property that disclosed the property was not advertised for sale, which was unrefuted by the appellant in rebuttal. Therefore, the subject's sale price was given little weight and is not considered indicative of fair market value. In order for the sales price of property to be used to establish the fair cash value for assessment purposes, the transaction must be arm's length in nature. One of the elements of an arm's length transaction requires a reasonable time being allowed for exposure on the open market. Property Assessment Valuation, 2nd ed., International Association of Assessment Officers, 1996, pp. 18-19. Therefore, the Board has given little weight to the subject's July 2019 sale due to the fact the sale did meet one of the key fundamental elements of an arm's length transaction.

The board of review provided five comparable sales for the Board's consideration. The Board gives less weight to board of review comparables #2, #3 and #4 due to their dissimilar ages and/or dated 2016 sales.

The Board finds the best evidence of market value in the record to be board of review comparable sales #1 and #5. The Board finds board of review comparable #1 is inferior to the subject in that its site size and dwelling size are considerably smaller than the subject, while board of review comparable #5 is superior to the subject in that it has a substantially larger site size when compared to the subject. In addition, both of these comparable dwellings have superior finished basements, when compared to the subject's concrete slab foundation. Nevertheless, these properties sold in December and November 2018 for prices of \$200,000 and \$350,000 or for \$171.82 and \$200.46 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$262,413 or \$168.65 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record in terms of overall market value, but below these comparables on a price per square foot basis. Based on this record and after considering adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is reflective of market value 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: January 18, 2022



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

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