



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

APPELLANT: Ana Rivera
DOCKET NO.: 20-07316.001-R-1
PARCEL NO.: 02-16-101-010

The parties of record before the Property Tax Appeal Board are Ana Rivera, 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: \$20,040
IMPR.: \$61,500
TOTAL: \$81,540

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 2020 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 exterior construction with 1,892 square feet of above ground living area.¹ The dwelling was constructed in 1972. Features of the home a finished lower level, central air conditioning and a three-car garage. The property has an approximately 23,629 square foot site and is located in Roselle, Bloomingdale Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on November 4, 2019 for a price of \$195,000 or \$103.07 per square foot of above ground living area, including land. The appellant's counsel reported that the subject property was purchased from Ronald Placko, the parties to the transaction were not related and that the property was not for sale. A copy of the Settlement Statement reflects the purchase price, the date of sale and identified the seller. The

¹ The Board finds the best description of the subject was presented by the board of review

Settlement Statement also disclosed that no commissions were paid. 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 \$81,540. The subject's assessment reflects a market value of \$244,132 or \$129.03 per square foot of above ground living area, land included, when using the 2020 three-year average median level of assessment for DuPage County of 33.40% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review provided a letter prepared by the township assessor. The assessor asserted that the basis of the appeal is based on a 2019 sale that was not advertised for sale. The assessor submitted a copy of the subject's PTAX-203 Illinois Real Estate Transfer Declaration that disclosed the property was not advertised for sale.

In support of its contention of the correct assessment, the board of review, through the township assessor submitted information on four comparable sales. The comparables have sites that range in size from 11,077 to 26,648 square feet of land area. The comparables are improved with split-level dwellings of mixed exterior construction ranging in size from 1,209 to 1,941 square feet of building area. The dwellings were built from 1959 to 1973. Each dwelling has a finished lower level, central air conditioning and a two-car garage. Two comparables each have one fireplace. The comparables sold from June 2018 to June 2020 for prices ranging from \$210,000 to \$343,000 or from \$132.92 to \$260.55 per square foot of above ground living area, land included. 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 construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The appellant provided evidence that the subject property was purchased on November 4, 2019 for a price of \$195,000, while the board of review submitted information on four comparable sales in support their respective positions before the Property Tax Appeal Board.

The Board gives less weight to the sale of the subject property as the evidence disclosed the property had not been advertised for sale, therefore the sale did not meet one of the key fundamental elements of an arm's length transaction. The board of review provided four comparable sales that have varying degrees of similarity when compared to the subject in location, site size, dwelling size, age and features. The comparables sold from June 2018 to June 2020 for prices ranging from \$210,000 to \$343,000 or from \$132.92 to \$260.55 per square foot of living area, including land. The subject's assessment reflects a market value of \$244,132 or \$129.03 per square foot of living area, including land, which falls within the range established by the comparable sales in the record in terms of overall market value but below the range on a price per square foot basis. After considering adjustments to the comparable sales for

differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported and no reduction in the subject's assessment is warranted.

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:

May 16, 2023



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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