



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

APPELLANT: Arturo Perez Canas
DOCKET NO.: 20-07558.001-R-1
PARCEL NO.: 03-22-400-030

The parties of record before the Property Tax Appeal Board are Arturo Perez Canas, the appellant, by attorney Ellen G. Berkshire of Verros Berkshire in Oakbrook Terrace; 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: \$45,590
IMPR.: \$160,340
TOTAL: \$205,930

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 two-story dwelling of brick exterior construction with 5,082 square feet of living area. The dwelling was constructed in 2004 and is approximately 16 years old. Features of the home include a basement,¹ central air conditioning, a fireplace and a 709 square foot garage. The property has a 12,960 square foot site and is located in Addison, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located from .08 of a mile to 8.4 miles

¹ The board of review provided a copy of the subject's property record card that disclosed that for the tax year 2020 the subject's assessment was reduced based on the purchase price plus the application of the equalization factors. For tax year 2021, during a review, it was noted that the 2017 sale was a short sale and that the subject dwelling has an additional half bath, finished basement area and two fireplaces that were not previously assessed.

from the subject property, two of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 16,000 to 36,888 square feet of land area. The comparables are improved with two-story dwellings of brick or masonry exterior construction ranging in size from 5,076 to 5,974 square feet of living area. The dwellings are 17 to 34 years old. The comparables each have a basement, one of which has finished area. Each comparable has central air conditioning, one to four fireplaces and a garage, one of which is described as a three-car garage and three of which are described as ranging in size from 892 to 1,467 square feet of building area. The comparables sold from December 2017 to February 2020 for prices ranging from \$415,000 to \$630,000 or from \$74.44 to \$109.82 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$161,234, which would reflect a market value of \$483,750 or \$95.19 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$205,930. The subject's assessment reflects a market value of \$616,557 or \$121.32 per square foot of 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.

The board of review submitted a comparable report that lists three of the four appellant's comparables and the township assessor's comparables. The assessor noted that the appellant's comparable #4 is located in Bloomingdale Township and is not included in the comparable report. The assessor also provided a location map depicting the locations of all the comparables presented by the parties in relation to the subject property, as well as property record cards for the subject and both parties' comparables. The assessor argued that the appellant's comparable #2 is located in an inferior neighborhood that is a distant location from the subject. The assessor reported that the appellant's comparable #3 has finished basement area. Lastly, the assessor argued that the appellant's comparables #2 and #3 are foreclosure sales, each with older dwellings than the subject. The assessor also disclosed the subject property was purchased in May 2017 for a price of \$500,100.

In support of its contention of the correct assessment, the board of review, through the township assessor, submitted information on four comparable sales with the same assessment neighborhood code as the subject. The comparables have sites that range in size from 11,200 to 41,760 square feet of land area. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 4,052 to 4,806 square feet of living area. The dwellings were built in 2000 or 2004. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 698 to 1,680 square feet of building area. The comparables sold from April 2017 to June 2019 for prices ranging from \$520,000 to \$680,000 or from \$124.91 to \$141.49 per square foot of living area, including land. Based on this evidence, 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 a reduction in the subject's assessment is not warranted.

The record contains eight suggested comparable sales for the Board's consideration. The Board finds none of the comparables are truly similar to the subject due to significant differences in location, dwelling size, age and/or features. Furthermore, four of the comparables have sale dates that occurred in 2017 or 2018, less proximate in time to the lien date, and are thus less likely to be indicative of the subject's market value as of January 1, 2020 given other sales available in the record. The Board has given less weight to the appellant's comparables #2, #3 and #4 due to their older dwelling ages when compared to the subject. Moreover, the appellant's comparables #2 and #4 are located four or more miles away from the subject and the appellant's comparable #3 sold 24 months prior to the assessment date at issue. The Board has given reduced weight to board of review comparables #2, #3 and #4 due to their sales occurring from 21 to 32 months prior to the January 1, 2020 assessment date.

The Board finds the best evidence of market value in the record to be the appellant's comparable #1 and board of review comparable #2, which sold proximate in time to the assessment date at issue and are similar to the subject in location, design, age and some features. However, the Board finds the appellant's comparable has a larger dwelling size when compared to the subject, whereas the board of review's comparable has a smaller dwelling size when compared to the subject, suggesting adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, these properties sold in August and June 2019 for prices of \$630,000 and \$540,000 or for \$105.46 and \$133.27 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$616,557 or \$121.32 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record both in terms of overall market value and on a price per square foot basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Arturo Perez Canas, by attorney:
Ellen G. Berkshire
Verros Berkshire
1S660 Midwest Road
Suite 300
Oakbrook Terrace, IL 60181

COUNTY

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