



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

APPELLANT: Margarita Coronel & Rodrigo Sosa
DOCKET NO.: 20-08400.001-R-1
PARCEL NO.: 03-34-202-014

The parties of record before the Property Tax Appeal Board are Margarita Coronel & Rodrigo Sosa, the appellants, by Jessica Hill-Magiera, Attorney at Law, in Lake Zurich, 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: \$ 57,150
IMPR.: \$185,210
TOTAL: \$242,360

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 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 frame and brick exterior construction with 3,269 square feet of living area.¹ The dwelling was constructed in 2004. Features of the home include an unfinished basement, central air conditioning, a fireplace and both an attached garage of 419 square feet and a detached garage containing 360 square feet of building area. The property has an 8,350 square foot site and is located in Elmhurst, Addison Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on six comparable sales located in the same assessment neighborhood code as is assigned to the subject and within .55 of a mile from the subject. The

¹ Detailed descriptive data of the subject has been drawn from the board of review submission along with the subject's property record card which the appellants did not refute in rebuttal.

properties are improved with two-story dwellings built between 1999 and 2005. The homes range in size from 2,712 to 3,794 square feet of living area. Features include basements, central air conditioning, a fireplace and a garage ranging in size from 390 to 760 square feet of building area. The comparables sold from February 2019 to July 2020 for prices ranging from \$450,000 to \$689,000 or from \$121.13 to \$208.33 per square foot of living area, including land.

Based on this evidence, the appellants requested a reduced total assessment of \$198,182 which would reflect a market value of \$594,605 or \$181.89 per square foot of living area, including land, when applying 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 \$242,360. The subject's assessment reflects a market value of \$725,629 or \$221.97 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.

In support of its contention of the correct assessment, the board of review submitted information on six comparable sales, where board of review comparable #5 is the same property as appellants' comparable #6. A map of all comparables was also presented but depicts more properties than were presented by the board of review. The six comparable sales are each located in the same assessment neighborhood code as is assigned to the subject. The properties are improved with two-story dwellings of frame, brick or frame and brick exterior construction. The homes were built between 1996 and 2005. The homes range in size from 2,712 to 3,654 square feet of living area. Features include basements, central air conditioning, a fireplace and a garage ranging in size from 420 to 877 square feet of building area. The comparables sold from March 2018 to September 2019 for prices ranging from \$565,000 to \$812,500 or from \$206.62 to \$244.78 per square foot of living area, including land.

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

In rebuttal, counsel for the appellants criticized board of review comparables #3, #4 and #6 for differing in size from the subject dwelling and/or for reflecting a sale from 2018, more remote in time to the lien date at issue than other sales in the record. Counsel also recognized the parties' common comparable identified as appellants' #6/board of review #5. Next counsel presented an analysis of the five best comparables in the record consisting of appellants' comparables #1, #2 and #3 along with board of review comparables #1 and #2. Counsel further argued using the five "best" comparables that "the median price/SF is below that of the subject." Given this analysis, it was argued that "[u]sing a median price/SF is more accurate and is consistent with the preponderance of evidence standard, the burden of proof set forth in Section 1910.63 of the Illinois Administrative Code."

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.

As an initial matter, the Property Tax Appeal Board gave no weight to the appellants' argument that the Board should use a median sale price per square foot of living area, including land, of those comparables deemed best in determining fair market value because it is "more accurate." Contrary to this argument, the decision of the Property Tax Appeal Board must be based upon equity and the weight of evidence, not upon a simplistic statistical formula of using the median sale price per square foot of living area, including land, of those comparables determined to be most similar to the subject. (35 ILCS 200/16-185; Chrysler Corp. v. Property Tax Appeal Board, 69 Ill.App.3d 207 (2nd Dist. 1979); Mead v. Board of Review, 143 Ill.App.3d 1088 (2nd Dist. 1986); Ellsworth Grain Co. v. Property Tax Appeal Board, 172 Ill.App.3d 552 (4th Dist. 1988); Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (5th Dist. 1989)). Based upon the foregoing legal principles and contrary to the assertion of the appellants' counsel in the rebuttal brief, there is no indication that "using a median sale price per square foot" analysis would be "more accurate."

The parties submitted a total of eleven comparable sales, one of which was common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #4, #5, #6/board of review comparable #5 and board of review comparables #3, #4 and #6 due to differences in dwelling size when compared to the subject and/or date of sale in light of the lien date herein of January 1, 2020.

The Board finds the best evidence of market value to be appellants' comparable sales #1, #2 and #3 along with board of review comparable sales #1 and #2 which are similar to the subject in location, age, design, dwelling size and several features. These most similar comparables sold from January 2019 to May 2020 for prices ranging from \$593,000 to \$812,500 or from \$182.18 to \$228.49 per square foot of living area, including land. The subject's assessment reflects a market value of \$725,629 or \$221.97 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and while on the higher-end of the range of comparable sales, appears to be justified given the subject's dual garages with more total garage building area than the best comparable properties.

Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, 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 18, 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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