



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

APPELLANT: Airel Hermosillo Jr.
DOCKET NO.: 20-08496.001-R-1
PARCEL NO.: 03-15-102-007

The parties of record before the Property Tax Appeal Board are Airel Hermosillo Jr., the appellant, 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 ***a reduction*** 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: \$24,800
IMPR.: \$26,710
TOTAL: \$51,510

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 1½-story dwelling of frame exterior construction with 1,752 square feet of living area.¹ The dwelling was constructed in 1942. Features of the home include a basement, two bathrooms and a 562 square foot garage. The property has a 7,500 square foot site and is located in Wood Dale, Addison 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 May 28, 2019 for a price of \$130,000 or \$74.20 per square foot of living area, including land. The appellant's counsel reported that the subject property was purchased from the owner of record, the parties to the transaction were not related and the property was advertised using a realtor. The appellant

¹ The Board finds the best description of the subject property is found in the evidence presented by the board of review.

submitted a copy of the Multiple Listing Service (MLS) listing sheet depicting the property had been on the market for 12 days. The listing sheet also revealed the “property will need a considerable amount of work!” A copy of the Settlement Statement reflects the purchase price, the date of sale and identified the buyer as Eleven Hills, LLC and the sellers as John P. Pirc and Beth A. Pirc. The Settlement Statement also disclosed that commissions were paid to two realty agencies by Repair Capital Holdback Fund 2 on behalf of the sellers. 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 \$58,220. The subject's assessment reflects a market value of \$174,311 or \$99.49 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, through the township assessor's office, submitted a spreadsheet with information on the subject and four comparable sales with the same assessment neighborhood code as the subject. The comparables have sites that range in size from 7,500 to 15,700 square feet of land area. The comparables are improved with 1½-story dwellings of frame exterior construction ranging in size from 1,323 to 2,012 square feet of living area. The dwellings were built from 1949 to 1956. Two comparables each have a basement, two comparables each have central air conditioning and one comparable has a fireplace. Each comparable has a garage ranging in size from 400 to 567 square feet of building area. The comparables sold from August 2017 to November 2019 for prices ranging from \$160,000 to \$263,000 or from \$112.58 to \$154.40 per square foot of living area, land included. The spreadsheet also indicated the subject property sold in May 2019 for a price of \$130,000 or \$74.20 per square foot of living area, including land.

Within the documentation, the assessor agreed that the subject property was purchased in May 2019 for a price of \$130,000. However, the assessor submitted a document entitled “Residential Field Permit” for the subject property depicting that a building permit was issued on September 6, 2019 for the subject property, permit number 20190345. The building permit described the work to be completed as “interior remodel” for a cost of \$24,225. The assessor further asserted the subject's 2020 assessment reflects the purchase price of the subject property, plus the application of the township equalization factor of 1.04% and the cost reported for interior remodeling as shown in the building permit.

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

In written rebuttal, the appellant's counsel asserted that since the board of review did not dispute the recent sale of the subject property or contest its validity, the board of review's evidence is neither responsive nor relevant to the basis of the appeal. Counsel requested a reduction in the subject's assessment to reflect the purchase price.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter regarding the contention that the subject property's interior was remodeled after the purchase, the Board finds the appellant failed to refute in rebuttal the contention that the subject dwelling was remodeled, based upon the September 2019 building permit.

The Board finds the best evidence of market value to be the purchase of the subject property in May 2019 for a price of \$130,000, plus the \$24,225 spent on improvements prior to the January 1, 2020 assessment date at issue, which equates to a market value of \$154,225. The appellant partially completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor and the property had been advertised on the open market with the Multiple Listing Service. In further support of the transaction, the appellant submitted a copy of the MLS sheet indicating that the subject had been on the market for 12 days. Additionally, a copy of the Settlement Statement submitted by the appellant depicts commissions were paid to two realty agencies. The Board finds the purchase price of \$130,000, plus the \$24,225 spent on remodeling prior to the January 1, 2020 assessment date is below the subject's estimated market value of \$174,311 as reflected by the assessment.

On this record, the Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. The Property Tax Appeal Board has given little weight to the board of review comparable sales. These comparables are considerably smaller dwellings when compared to the subject and/or three of the four comparables have sale dates in 2017 and 2018, which occurred less proximate in time to the assessment date at issue and are thus less likely to be indicative of the subject's market value as of January 1, 2020. The Board finds none of this data overcomes the data, which the board of review agrees to, that the subject property sold in May 2019.

Based on this record, the Board finds the subject property had a market value of \$154,225 as of January 1, 2020. Since market value has been determined the 2020 three-year average median level of assessment for DuPage County of 33.40% shall apply. 86 Ill.Admin.Code §1910.50(c)(1).

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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