



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

APPELLANT: Andre Robotewskyj  
DOCKET NO.: 13-02736.001-R-1  
PARCEL NO.: 07-13-204-003

The parties of record before the Property Tax Appeal Board are Andre Robotewskyj, the appellant, by attorney David Lavin of Robert H. Rosenfeld and Associates, LLC in Chicago, and the DuPage County Board of Review.

Based on the facts and exhibits presented, 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: \$68,580  
IMPR: \$248,090  
TOTAL: \$316,670**

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 2013 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 2.5-story dwelling of frame construction with 3,836 square feet of living area. The dwelling was constructed in 2007. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a three-car garage. The property has a 9,725

square foot site and is located in Naperville, Naperville Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales. The comparables are described as a three-story and two, two-story dwellings of frame or brick and frame construction that were 7 to 12 years old. The homes range in size from 4,048 to 5,880 square feet of living area and have basements, one of which is a walkout-style. Each comparable has central air conditioning, one or two fireplaces and a three-car or a four-car garage. The properties were sold in April or December 2012 for prices ranging from \$800,000 to \$1,000,000 or from \$170 to \$198 per square foot of living area, including land, rounded.

Based on this evidence, the appellant requested a total assessment of \$233,143 which would reflect a market value of approximately \$699,429 or \$182.33 per square foot of living area, including land, which is the average per-square-foot market value of the appellant's comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$316,670. The subject's assessment reflects a market value of \$950,390 or \$247.76 per square foot of living area, land included, when using the 2013 three year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a memorandum and a grid analysis of three comparable sales prepared by the township assessor's office. As to the appellant's comparables, the memorandum noted that each comparable is outside of the subject's neighborhood code and each comparable dwelling is larger than the subject. The memorandum acknowledged that appellant's comparables #1 and #2 were of similar 2.5-story design to the subject. Appellant's comparable #2 reportedly has only a two-car garage and is located on a busy street. The memorandum also asserted that none of the appellant's comparables have the same large unfinished third floor living area as the subject.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales. Comparables #1 and #2 are located in the subject's neighborhood code and comparable #3 is located in

"an adjacent competitive neighborhood" according to the memorandum. Each of the comparables lacks the subject's unfinished living area. As part of the grid analysis, the subject property is described as having 507 square feet of "unfinished living area."

The comparables consist of a 2.5-story and two, two-story dwellings that were built between 2003 and 2007. The homes range in size from 3,333 to 4,078 square feet of living area. Each comparable has a basement, two of which have finished areas. Each comparable has central air conditioning, a fireplace and a two-car or a three-car garage. The properties sold between May 2012 and February 2013 for prices ranging from \$828,000 to \$1,050,000 or from \$248.42 to \$257.47 per square foot of living area, including land.

Based on this evidence and argument, 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 a reduction in the subject's assessment is not warranted.

The parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #2 as these dwellings are each significantly different in size from the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable sale #3 and the board of review comparable sales. These comparables have varying degrees of similarity to the subject property. These four most similar comparables sold between May 2012 and February 2013 for prices ranging from \$800,000 to \$1,050,000 or from \$197.63 to \$257.47 per square foot of living area, including land. The subject's assessment reflects a market value of \$950,390 or \$247.76 per square foot of living area, including land, which is within the

range established by the best comparable sales in this record. Based on this evidence 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.

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Chairman

*K. L. Fan*

*Klaus Albrecht*

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

*JR*

*Jerry White*

\_\_\_\_\_  
Member

\_\_\_\_\_  
Acting Member

*Robert Steffen*

\_\_\_\_\_  
Acting Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: November 20, 2015

*A. Proctor*

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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 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 the subsequent year 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.

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.