



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

APPELLANT: James Esposito
DOCKET NO.: 13-02738.001-R-1
PARCEL NO.: 07-12-112-002

The parties of record before the Property Tax Appeal Board are James Esposito, 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: \$64,270
IMPR.: \$135,260
TOTAL: \$199,530

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 two-story dwelling of frame and brick construction with 3,553 square feet of living area. The dwelling was constructed in 1999. Features of the home include a full basement, central air conditioning, a fireplace

and a two-car garage with a tandem third stall. The property has a 10,050 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 appellants submitted information on three comparable sales, one of which is located in the same neighborhood code assigned by the assessor as the subject property. The comparables are described as two-story dwellings of brick and frame construction that were 19 to 25 years old. The homes range in size from 2,967 to 3,808 square feet of living area and have basements, one of which is a walkout-style and each of which have finished areas. Each comparable has central air conditioning, a fireplace and a two-car or a three-car garage. The properties were sold between January and October 2012 for prices ranging from \$515,000 to \$554,000 or from \$145 to \$174 per square foot of living area, including land, rounded.

Based on this evidence, the appellant requested a total assessment of \$189,493 which would reflect a market value of approximately \$568,479 or \$160.00 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 \$199,530. The subject's assessment reflects a market value of \$598,830 or \$168.54 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 and a grid analysis of three equity comparables prepared by the township assessor's office. As to the appellant's comparables, the memorandum noted that none of the comparables are located in the subject's neighborhood code. The memorandum also noted differences in dwelling size, age, garage size and/or view between the appellant's comparables and the subject property.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of two-story dwellings that were built in

1998. The homes range in size from 3,268 to 3,336 square feet of living area. Each comparable has a basement, one of which has finished area. Each comparable has central air conditioning, a fireplace and a three-car garage. The properties sold between March and July 2012 for prices of \$545,000 or \$625,000 or from \$163.36 to \$191.24 per square foot of living area, including land.

The grid of equity comparables will not be further addressed in this decision as the data is found by the Board to not be responsive to the appellant's overvaluation appeal.

Based on this market value 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 the appellant's comparables which are not located in close proximity to the subject property and which are all older than the subject property.

The Board finds the best evidence of market value to be the board of review comparable sales which are similar in location, age, size, design and features of the subject property. These most similar comparables sold between March and July 2012 for prices of \$545,000 or \$625,000 or from \$163.36 to \$191.24 per square foot of living area, including land. The subject's assessment reflects a market value of \$598,830 or \$168.54 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.

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

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.