



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

APPELLANT: James & Methinee Kelly
DOCKET NO.: 13-02740.001-R-1
PARCEL NO.: 07-07-403-005

The parties of record before the Property Tax Appeal Board are James & Methinee Kelly, the appellants, 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: \$60,960
IMPR: \$228,330
TOTAL: \$289,290**

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 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 4,889 square feet of living area. The dwelling was constructed in 1991. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and a three-car garage. The

property has a 22,451 square foot site and is located in Aurora, Naperville Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales, two of which are located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of two-story brick and frame dwelling that were 16 to 24 years old. The homes range in size from 4,261 to 5,199 square feet of living area and feature basements, two of which have finished areas and one of which is a walkout-style. The homes have central air conditioning, three fireplaces and a three-car garage. The properties sold between August and November 2012 for prices ranging from \$602,500 to \$622,000 or for \$117 or \$141 per square foot of living area, including land, rounded.

Based on this evidence, the appellant requested a total assessment of \$216,745 which would reflect a market value of approximately \$650,235 or \$133.00 per square foot of living area, including land, which is the average per-square-foot market value of the appellants' comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$289,290. The subject's assessment reflects a market value of \$868,217 or \$177.59 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 subject property, the memorandum reported the property is in the Reserve section of the Stonebridge Golf Course Community and the subject has a heavily wooded lot. Appellants' comparable #1 is also located in the Reserve, but is lightly wooded. In comparison, appellants' sales #2 and #3 were reported to have "open" lots. Sale #2 is not in the subject's neighborhood and is located in an unincorporated area of Naperville.

In support of its contention of the correct assessment the board of review 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 frame and brick dwellings that were built between 1989 and 1995.

The homes range in size from 3,810 to 4,437 square feet of living area. Each comparable has a basement, one of which has finished area. Each comparable has central air conditioning, one or two fireplaces and a three-car garage. The properties sold between June 2011 and August 2012 for prices ranging from \$637,500 to \$831,500 or from \$167.32 to \$194.41 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 appellants contend 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 appellants 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 appellants' comparable #2 due to its location when compared to the subject property. The Board has also given reduced weight to board of review comparable #2 as the dwelling is significantly smaller in size when compared to the subject dwelling. The Board has given reduced weight to board of review comparable #3 which sold in June 2011, a date more remote in time to the valuation date at issue of January 1, 2013.

The Board finds the best evidence of market value to be appellants' comparable sales #1 and #3 along with board of review comparable sale #1. These three most similar comparables range in size from 4,403 to 5,199 square feet of living area and sold between August and November 2012 for prices ranging from \$610,000 to \$815,000 or from \$117.33 to \$183.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$868,217 or \$177.59 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on a per-square-foot basis. After considering adjustments and the differences in the most similar suggested comparables when

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compared to the subject property, 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.