



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

APPELLANT: Joseph Hartman
DOCKET NO.: 13-02741.001-R-1
PARCEL NO.: 07-34-104-012

The parties of record before the Property Tax Appeal Board are Joseph Hartman, 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: \$62,100
IMPR: \$152,390
TOTAL: \$214,490

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 3,618 square feet of living area. The dwelling was constructed in 1987. Features of the home include a basement, central air conditioning, a fireplace and a three-car garage of 1,012 square feet of building area. The property also has a detached 2,304 square foot hangar. The

subject has a 48,659 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, two of which are 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 22 to 30 years old. The homes range in size from 3,674 to 4,261 square feet of living area and have basements, two of which have finished areas. Each comparable has central air conditioning, one or three fireplaces and a two-car or a three-car garage. The properties were sold between October 2011 and October 2012 for prices ranging from \$554,000 to \$630,000 or from \$141 to \$171 per square foot of living area, including land, rounded.

Based on this evidence, the appellant requested a total assessment of \$183,714 which would reflect a market value of approximately \$551,142 or \$152.33 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 \$214,490. The subject's assessment reflects a market value of \$643,727 or \$177.92 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 differences in dwelling size, basement size, basement finish, garage size and/or hangar size. The assessor set forth appellant's comparables in a grid and reported that comparable #3 was not in the subject's immediate neighborhood and does not have a hangar.

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. Board of review comparable #2 is the same property as appellant's comparable sale #2. These three comparables consist of two-story frame or frame and brick dwellings that were built between

1983 and 1991. The homes range in size from 3,661 to 4,314 square feet of living area. Each comparable has a full or partial basement, central air conditioning, a fireplace and a two-car or a three-car garage ranging in size from 516 to 792 square feet of building area. Comparable #2 also has a 2,566 square foot hangar. The properties sold between October 2011 and January 2013 for prices ranging from \$607,500 to \$630,000 or from \$140.82 to \$171.47 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 five comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparable #3 which is not located in the subject's immediate neighborhood.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #2 along with the board of review comparable sales, where there is one common property between the parties. These comparables are similar in location, age, size, design and/or features of the subject property, except that only one of these comparables has a hangar like the subject property. These most similar comparables sold between October 2011 and January 2013 for prices ranging from \$602,500 to \$630,000 or from \$141.40 to \$171.47 per square foot of living area, including land. The subject's assessment reflects a market value of \$643,727 or \$177.92 per square foot of living area, including land, which is above the range established by the best comparable sales in this record, but appears to be justified given the subject's newer age, larger basement and larger garage as compared to these most similar comparable properties. Based

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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.