



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

APPELLANT: Thomas Bloomquist  
DOCKET NO.: 13-03480.001-R-1  
PARCEL NO.: 07-33-305-013

The parties of record before the Property Tax Appeal Board are Thomas Bloomquist, the appellant, by attorney Margaret E. Graham of McCracken, Walsh & de LaVan in Chicago; and the DuPage County Board of Review.

Based on the facts and exhibits presented, 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:** \$33,840  
**IMPR.:** \$150,000  
**TOTAL:** \$183,840

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) contesting 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 is improved with a two-story single family dwelling of frame and brick construction with 4,148 square feet of living area. The dwelling was constructed in 1988. Features of the home include a 1,395 square foot basement that is finished, central air conditioning, one fireplace and a three-car attached garage. The property has a 13,633 square foot site and is located in Naperville, Naperville Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with two-story dwellings of frame or frame

and brick construction that range in size from 3,572 to 3,969 square feet of living area. The dwellings were constructed in 1988 and 1989. Each comparable has an unfinished basement that range in size from 1,553 to 2,087 square feet, central air conditioning, one or two fireplaces and a three-car garage. These properties have improvement assessments ranging from \$101,010 to \$127,070 or from \$28.28 to \$32.71 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$128,381.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$197,020. The subject property has an improvement assessment of \$163,180 or \$39.34 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information provided by the township assessor which included three equity comparables improved with two-story dwellings of brick or frame and brick construction that ranged in size from 4,179 to 4,720 square feet of living area. The dwellings were constructed from 1993 to 2006. Each comparable had a basement that ranged in size from 1,923 to 2,242 square feet of building area with one being partially finished. Each comparable had central air conditioning, one or two fireplaces and a three-car garage. The comparables had improvement assessments that ranged from \$160,110 to \$203,570 or from \$38.31 to \$44.61 per square foot of living area.

The board of review also submitted a grid analysis of the comparables used by the appellant.

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

#### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the evidence in the record supports a reduction to the subject's assessment.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3 and board of review comparable #3. These comparables were most similar to the subject in age, style, size and features with the exception that each has a larger basement that is unfinished. These comparables have improvement assessments ranging from \$31.85 to \$38.31 per square foot of living area. The subject's improvement assessment of

\$39.34 per square foot of living area falls above the range established by the best comparables in this record. Less weight was given appellant's comparable #1 due to differences from the subject in size. Less weight was given board of review comparable #1 due to differences from the subject in age. Less weight was given board of review comparable #3 due to differences from the subject in size and age. Based on this record the Board finds the evidence demonstrated the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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.

*Mario Albino*

Chairman

*K. L. Ferr*

Member

*JR*

Member

*Jerry White*

Acting Member

*Robert Hoffmann*

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: April 22, 2016

*A. Heston*

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.