



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

APPELLANT: Arwen Lyp  
DOCKET NO.: 13-03643.001-R-1  
PARCEL NO.: 08-35-405-024

The parties of record before the Property Tax Appeal Board are Arwen Lyp, the appellant, by attorney Donald L. Schramm of Rieff Schramm Kanter & Guttman 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:** \$35,630  
**IMPR.:** \$74,320  
**TOTAL:** \$109,950

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 is improved with a two-story dwelling of brick and frame construction with 2,743 square feet of living area. The dwelling was constructed in 1986. Features of the home include an unfinished basement, one fireplace and an attached two-car garage with 462 square feet of building area. The property has an 11,805 square foot site and is located in Woodridge, Lisle Township, DuPage County.

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

construction that range in size from 2,272 to 2,544 square feet of living area. The dwellings were constructed from 1978 to 1985. Each comparable has an unfinished basement, central air conditioning, one fireplace and an attached garage with either 440 or 500 square feet of building area. The comparables had improvement assessments ranging from \$53,880 to \$63,930 or from \$23.47 to \$25.38 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$67,159.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$109,950. The subject property has an improvement assessment of \$74,320 or \$27.09 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with two-story dwellings that ranged in size from 2,376 to 2,821 square feet of living area. The dwellings were constructed from 1981 to 1986. Each comparable had an unfinished basement, central air conditioning, one fireplace and a two-car garage ranging in size from 400 to 506 square feet of building area. The comparables had improvement assessments ranging from \$66,590 to \$78,180 or from \$26.87 to \$28.93 per square foot of living area.

#### **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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be appellant's comparable #2 and board of review comparables #2, #3, #4 and #5 as these comparables were most similar to the subject in size and age. These comparables had improvement assessments that ranged from \$25.13 to \$28.93 per square foot of living area. The subject's improvement assessment of \$27.09 per square foot of living area falls within the range established by the best comparables in this record. Less weight was given appellant's comparables #1, #3 and #4 due to differences from the subject in age and size. Less weight was given board of review comparable #1 due to differences from the subject in size. Based on this record 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.

*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. Hertel*

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.