



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

APPELLANT: Michael Ramelli
DOCKET NO.: 13-04064.001-R-1
PARCEL NO.: 07-24-111-004

The parties of record before the Property Tax Appeal Board are Michael Ramelli, the appellant, by attorney David C. Dunkin of Arnstein & Lehr, LLP, in Chicago; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$ 36,690
IMPR.: \$ 82,320
TOTAL: \$119,010

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 one-story free standing brick and frame dwelling that has 1,850 square feet of living area. The dwelling was constructed in 1986. Features include an unfinished walkout basement, central air conditioning, a fireplace and a two-car attached garage. The subject property is located in Naperville Township, DuPage County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. The subject's land assessment was not challenged. In support of the inequity claim, the appellant completed a comparative grid analysis of four comparables. The comparables are improved with one-story brick and frame dwellings that were built from 1984 to 1986. The dwellings contain from 1,850 to 1,868 square feet of living area. Features include unfinished basements, central air conditioning and two-car garages. The comparables have improvement assessments ranging from \$75,980 to \$78,320 or \$41.07 to \$42.25 per square

foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$119,010. The subject property has an improvement assessment of \$82,320 or \$44.50 per square foot of living area. In support of the subject's assessment, the board of review submitted an equity analysis of three comparables prepared by the township assessor. The comparables are located in the subject's assessment neighborhood. The comparables are improved with one-story freestanding brick and frame dwellings that were built in 1985. The dwellings contain 1,850 square feet of living area. Features include unfinished basements, central air conditioning, one fireplace and two-car attached garages. Comparables #1 and #2 have walkout basements. The comparables have improvement assessments ranging from \$78,150 to \$83,910 or from \$42.24 to \$45.35 per square foot of living area.

In a memorandum addressing the appeal, the assessor explained the subject property is located in an area with both attached and detached (freestanding) dwellings, some of which feature walkout basements. The assessor noted appellant's comparables #1 and #4 are attached dwellings and comparables #1, #2 and #3 do not have walkout basements, unlike the subject. 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). Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). 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 failed to meet this burden of proof and no reduction in the subject's assessment is warranted.

The record contains seven assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant. Comparables #1 through #3 do not have walkout basements, inferior to the subject. Comparables #1 and #4 are attached dwellings, unlike the subject's freestanding dwelling. The Board also gave less weight to comparable #3 submitted by the board of review because it does not have a walkout basement, unlike the subject. The Board finds the remaining two comparables submitted by the board of review were most similar when compared to the subject in location, design, size, age and features. These comparables have improvement assessments of \$81,800 and \$83,910 or \$44.21 and \$45.35 per square foot of living area. The subject property has an improvement assessment of \$82,320 or \$44.50 per square foot of living area, which is supported by the most similar assessment comparables contained in the record. Therefore, the Board finds no reduction in the subject's improvement assessment is warranted.

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



Member

Member



Member

Member

DISSENTING: _____

CERTIFICATION

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: June 24, 2016



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.