



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

APPELLANT: Eric Itambo Maweu  
DOCKET NO.: 15-00479.001-R-1  
PARCEL NO.: 07-01-09-313-017-0000

The parties of record before the Property Tax Appeal Board are Eric Itambo Maweu, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago, and the Will 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 **Will** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$45,260  
**IMPR.:** \$148,926  
**TOTAL:** \$194,186

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Will County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2015 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 construction with 3,494 square feet of living area. The dwelling was constructed in 2000 making the dwelling 15 years old. Features of the home include a finished basement, central air conditioning, a fireplace and a 647 square foot garage. The property is in Tall Grass subdivision which is located in Naperville, Wheatland Township, Will County.

The appellant contends assessment inequity as the basis of the appeal concerning the subject's improvement assessment; no dispute was raised concerning the land assessment. In support of this argument the appellant submitted information on four equity comparables located within a block of the subject property. The comparables consist of two-story frame dwellings that range in size from 3,203 to 3,879 square feet of living area. Each comparable has a basement, central air conditioning and a garage ranging in size from 441 to 725 square feet of building area. The

comparables have improvement assessments ranging from \$115,073 to \$138,865 or from \$35.25 to \$35.87 per square foot of living area.

Based on this evidence, the appellant requested an improvement assessment of \$124,307 or \$35.58 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$194,186. The subject property has an improvement assessment of \$148,926 or \$42.62 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum and data prepared by the Wheatland Township Assessor's Office. The assessor noted none of the appellant's comparables are "in the same neighborhood code [assigned by the assessor] as the subject property." Additionally, the assessor noted that the subject has a finished basement which is not a feature of any of the appellant's comparable properties. Lastly, there are also differences in dwelling size and/or garage size when compared to the subject property.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three equity comparables located in the same neighborhood code assigned by the assessor. The comparables consist of two-story frame dwellings that were built in 2000 or 2003. The homes range in size from 3,548 to 3,614 square feet of living area. Each comparable has a finished basement, central air conditioning, a fireplace and a garage ranging in size from 647 to 873 square feet of building area. The comparables have improvement assessments ranging from \$149,015 to \$150,526 or from \$41.23 to \$42.00 per square foot of living area.

Based on the foregoing evidence and argument, 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 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 seven equity comparables to support their respective positions before the Property Tax Appeal Board. While the assessor contended that the appellant's comparables were "not in the same neighborhood code," the assessor did not dispute the appellant's contention that the comparables were located within a block of the subject property. On this record, the Board finds that all seven comparables have varying degrees of similarity to the subject property in location, age, size and/or features.

The comparables had improvement assessments that ranged from \$35.25 to \$42.00 per square foot of living area. The appellant did not dispute the board of review's contention that none of the appellant's comparables had finished basements like the subject and the board of review comparables. As such, diminished weight must be given to the appellant's comparables which carry a lower per-square-foot improvement assessment consistent with the lack of basement finish.

The Board finds that the best evidence of assessment equity in the record consists of the board of review comparables with improvement assessments ranging from \$149,015 to \$150,526 or from \$41.23 to \$42.00 per square foot of living area. The subject's improvement assessment of \$148,926 or \$42.62 per square foot of living area falls slightly above the range established by the best comparables in this record on a per-square-foot basis, but this difference appears to be logical. The Board finds that the subject has a larger basement and larger finished basement area than any of the other board of review comparables which explains its slightly higher improvement assessment on a per-square-foot basis. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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.



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Chairman



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Member

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Acting Member



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Member



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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: August 18, 2017



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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.