



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

APPELLANT: Robert Williams  
DOCKET NO.: 15-00481.001-R-1  
PARCEL NO.: 12-02-06-310-013-0000

The parties of record before the Property Tax Appeal Board are Robert Williams, 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:** \$69,500  
**IMPR.:** \$249,600  
**TOTAL:** \$319,100

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 part two-story and part one-story dwelling of frame construction with 4,988 square feet of living area. The dwelling was constructed in 1995. Features of the home include a walkout-style basement with 1,836 square feet of finished area, central air conditioning, four fireplaces and a 655 square foot garage. The property has a 21,586 square foot site that backs to a pond and river in Woods of Rivermist, located in Naperville, DuPage 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 three equity comparables located in the Woods of Rivermist and within two blocks of the subject property. The comparables consist of two-story dwellings that were 18 or 20 years old. The homes range in size from 4,521 to 5,160

square feet of living area with basements, one of which is a walkout-style and one of which is a "full" basement. Each home has central air conditioning, a fireplace and a garage ranging in size from 702 to 772 square feet of building area. The comparables have improvement assessments ranging from \$192,800 to \$216,500 or from \$41.84 to \$42.65 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$209,695 or \$42.04 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 \$319,100. The subject property has an improvement assessment of \$249,600 or \$50.04 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum and comparable data. In the memorandum, it was noted that the descriptive characteristics of the comparables should be more fully developed as differences in amenities "make a difference in the assessment." In expanding the data in the grid analysis concerning the appellant's comparables, two dwellings have walkout-style basements. The comparables have from 13 to 17 plumbing fixtures as compared to the subject's 21 plumbing fixtures. Also, only appellant's comparable #2 has finished basement area and the comparables have from one to four fireplaces.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the Woods of Rivermist. The comparables consist of two-story dwellings that were 16 to 21 years old. The homes range in size from 4,120 to 5,032 square feet of living area with basements, two of which are walkout-style and each of which have finished areas. Each home has central air conditioning, two to four fireplaces and a garage ranging in size from 740 to 941 square feet of building area. The number of plumbing fixtures range from 17 to 28. The comparables have improvement assessments ranging from \$208,100 to \$296,500 or from \$50.03 to \$58.92 per square foot of living area.

Based on this 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. The Board has given reduced weight to appellant's comparables #1 and #3 due to the lack of basement finish as compared to the subject property with 1,836 square feet of finished basement area as reported by the assessing officials.

The remaining five comparables in the record have varying degrees of similarity to the subject in age, size, number of plumbing fixtures, basement size and basement style. These comparables had improvement assessments that ranged from \$41.84 to \$58.92 per square foot of living area. The subject's improvement assessment of \$50.04 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences from the subject in various characteristics, 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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Member

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Acting 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.