



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

APPELLANT: Steve Petranek
DOCKET NO.: 15-00482.001-R-1
PARCEL NO.: 07-01-17-207-003-0000

The parties of record before the Property Tax Appeal Board are Steve Petranek, 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: \$38,500
IMPR.: \$173,633
TOTAL: \$212,133

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 3,987 square feet of living area.¹ The dwelling was constructed in 2006 making the dwelling 9 years old. Features of the home include a basement with 1,500 square feet of finished area, central air conditioning, a fireplace and a 667 square foot garage. The property has a 13,104 square foot site and is located in Naperville, Wheatland Township, Will County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located in the same

¹ Both the appellant and the board of review in their respective grid analyses describe the subject property as containing 3,987 square feet of living area. Additionally, the property record card submitted by the board of review similarly describes the home, however, in the assessor's memorandum, the home is described as containing 4,081 square feet of living area with no documentary support in the assessor's submission.

"neighborhood code" assigned by the assessor as the subject property. The comparables consist of two-story frame or frame and brick dwellings that were 7 to 10 years old. The homes range in size from 4,247 to 4,447 square feet of living area and feature basements, central air conditioning and garages ranging in size from 660 to 844 square feet of building area. The comparables have improvement assessments ranging from \$157,624 to \$161,136 or from \$36.23 to \$37.11 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$145,618 or \$36.52 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 \$212,133. The subject property has an improvement assessment of \$173,633 or \$43.55 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum and data gathered by the Wheatland Township Assessor's Office. The assessor noted that each of the appellant's comparables have larger dwelling sizes ranging from 260 to 460 square feet of living area than the subject property. Additionally, the assessor reported that none of the appellant's comparable dwellings have finished basements like the subject.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located in the same neighborhood code as the subject property and which are within ± 206 square feet of the subject dwelling. The comparables consist of two-story frame dwellings that were 1 to 7 years old. The homes range in size from 3,937 to 4,193 square feet of living area and feature basements with finished areas, central air conditioning, a fireplace and a garage ranging in size from 806 to 810 square feet of building area. The comparables have improvement assessments ranging from \$174,458 to \$182,175 or from \$41.61 to \$45.64 per square foot of living area.

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

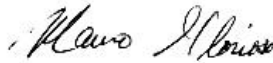
Conclusion of Law

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 six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables which consist of dwellings with unfinished basements as compared to the subject's finished basement area of 1,500 square feet.

The Board finds the best evidence of assessment equity to be the board of review comparables. These comparables have varying degrees of similarity to the subject in age, dwelling size, basement size and/or garage size. These comparables had improvement assessments that ranged from \$41.61 to \$45.64 per square foot of living area. The subject's improvement assessment of \$43.55 per square foot of living area falls within the range established by the best comparables in this record and appears to be well-supported when giving due consideration to adjustments to these best comparables for differences from the subject. 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.



Chairman



Member



Member

Acting 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: August 18, 2017



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.