



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

APPELLANT: Nita Varandani
DOCKET NO.: 15-04911.001-R-1
PARCEL NO.: 08-19-107-022

The parties of record before the Property Tax Appeal Board are Nita Varandani, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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: \$102,730
IMPR.: \$237,880
TOTAL: \$340,610

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 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 4,383 square feet of living area. The dwelling was constructed in 2005. Features of the home include a basement with finished area of 1,300 square feet, central air conditioning, three fireplaces and a 708 square foot garage. The property has a 10,373 square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal challenging the improvement assessment; no dispute was raised concerning the land assessment. In support of this inequity argument, the appellant submitted information on three equity comparables. Each comparable is a two-story dwelling ranging in size from 3,978 to 4,693 square feet of living area with basements, one of which has finished area. Each comparable also has a garage ranging in size from 676 to 745 square feet of building area. The homes were either 8 or 10 years old. The

comparables have improvement assessments ranging from \$188,340 to \$226,260 or from \$43.14 to \$48.21 per square foot of living area.

Based on this evidence, the appellant requested an improvement assessment of \$203,049 or \$46.33 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 \$340,610. The subject property has an improvement assessment of \$237,880 or \$54.27 per square foot of living area.

In response to the appeal, the board of review submitted data prepared by the Lisle Township Assessor's Office. The assessor noted that only the subject, appellant's comparable #3 and each of the board of review's suggested comparables have finished basement areas. In further support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same neighborhood code assigned by the assessor as the subject property. A map was also submitted that depicted both parties' comparables being in close proximity to the subject. Each comparable is a two-story frame dwelling ranging in size from 4,011 to 4,531 square feet of living area with basements with finished area, central air conditioning and one to four fireplaces. Each comparable also has a garage ranging in size from 660 to 780 square feet of building area. The homes were either 9 or 10 years old. The comparables have improvement assessments ranging from \$222,680 to \$259,660 or from \$55.15 to \$59.45 per square foot of living area.

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). 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 eight 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 #2 due to these dwellings having unfinished basements as compared to the subject dwelling that contains 1,300 square feet of finished basement area.

The Board finds the best evidence of assessment equity to be appellant's comparable #3 along with the board of review comparables. These six comparables had varying degrees of similarity to the subject dwelling with improvement assessments that ranged from \$189,470 to \$259,660 or from \$47.63 to \$59.45 per square foot of living area. The subject's improvement assessment of \$237,880 or \$54.27 per square foot of living area falls within the range established by the best comparables in this record and appears justified when giving due consideration to the subject's

finished basement feature. 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: _____

April 21, 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.