



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

APPELLANT: David Subject
DOCKET NO.: 15-04918.001-R-1
PARCEL NO.: 08-27-203-014

The parties of record before the Property Tax Appeal Board are David Subject, 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: \$77,660
IMPR.: \$194,890
TOTAL: \$272,550

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 brick construction with 4,731 square feet of living area. The dwelling was constructed in 1991. Features of the home include a full basement with 1,173 square feet of finished area, central air conditioning, four fireplaces and a 720 square foot garage. The property has a 16,474 square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement assessment only; no challenge was presented to the land assessment. In support of this argument the appellant submitted information on four equity comparables located in close proximity to the subject property. The comparables consist of two-story dwellings that were 23 to 26 years old. The comparables range in size from 4,444 to 4,869 square feet of living area. Each comparable has a basement with finished area and a garage ranging in size from 759 to 828

square feet of building area. The comparables have improvement assessments ranging from \$148,590 to \$165,770 or from \$32.58 to \$34.05 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the improvement assessment to \$157,810 or \$33.36 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 \$272,550. The subject property has an improvement assessment of \$194,890 or \$41.19 per square foot of living area.

In response to the appellant's evidence, the board of review noted that appellant's comparable #3 was a "grade 7+" whereas the subject and both parties' remaining comparables were "grade 8+" or "grade 8" properties. No further explanation or documentation was provided to articulate what this grade difference measures or how it is determined.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located in close proximity to the subject property. The comparables consist of two-story brick or frame and brick dwellings that were built in 1990 or 1991. The comparables range in size from 4,108 to 4,356 square feet of living area. Each comparable has a basement, two of which have finished areas. The homes feature central air conditioning, one to three fireplaces and a garage ranging in size from 673 to 744 square feet of building area. The comparables have improvement assessments ranging from \$168,190 to \$183,660 or from \$40.39 to \$42.16 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 data on six equity comparables to support their respective positions before the Property Tax Appeal Board. The comparables have varying degrees of similarity to the subject in age, size and/or features. These comparables had improvement assessments that ranged from \$32.58 to \$42.16 per square foot of living area. The subject's improvement assessment of \$41.19 per square foot of living area falls within the range established by the best comparables in this record. 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.