



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

APPELLANT: Michael Urbut  
DOCKET NO.: 15-04960.001-R-1  
PARCEL NO.: 08-19-405-027

The parties of record before the Property Tax Appeal Board are Michael Urbut, 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:** \$127,780  
**IMPR.:** \$213,580  
**TOTAL:** \$341,360

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 one-story with part two-story dwelling of brick construction with 4,682 square feet of living area. The dwelling was constructed in 1990. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a 688 square foot garage. The property has a 30,700 square foot site and is located in Naperville, Lisle Township, DuPage County.

When the appellant's attorney completed Section 2d of the residential appeal form, counsel indicated the appeal was being based upon assessment inequity. In support of this argument, the appellant submitted information on three equity comparables.<sup>1</sup> The comparables were described as two or three-story dwellings. The dwellings were constructed in 1987 or 1990. The

---

<sup>1</sup> The appellant did not provide neighborhood locations for his comparables. The board of review's submission disclosed the appellant's comparables did not have the same assigned neighborhood code as the subject property.

comparables had varying degrees of similarity compared to the subject. The dwellings range in size from 4,622 to 5,384 square feet of living area and have improvement assessments ranging from \$161,500 to \$229,860 or from \$34.94 to \$42.69 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$307,584.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$341,360. The subject property has an improvement assessment of \$213,580 or \$45.62 per square foot of living area. In support of its contention of the subject's correct assessment, the board of review submitted information on three equity comparables located in the same neighborhood as the subject. The comparables were improved with dwellings that were described as two-story or two-story with one-story dwellings. The dwellings have brick exterior construction and were constructed from 1987 to 1989. The comparables had varying degrees of similarity compared to the subject. The dwellings range in size from 4,580 to 4,984 square feet of living area and have improvement assessments ranging from \$229,550 to \$246,590 or from \$46.06 to \$52.38 per square foot of living area. The board of review also submitted a map showing the location of the subject property and the comparables submitted by the parties. 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 presented assessment data on a total of six suggested comparables. The Board finds the board of review's map disclosed that none of the appellant's comparables were located near the subject property. In addition, the Board finds the appellant's comparable #2 had significantly more living area than the subject. As a result, the appellant's comparables received reduced weight in the Board's analysis. The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. The Board finds these comparables were located in the same neighborhood as the subject and were also very similar in living area and age. These comparables had improvement assessments that ranged from \$46.06 to \$52.38 per square foot of living area. The subject's improvement assessment of \$45.62 per square foot of living area falls below 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



Acting Member



Member



Acting 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: June 23, 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.