



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

APPELLANT: Dean Giolas
DOCKET NO.: 15-05455.001-R-1
PARCEL NO.: 07-23-105-005

The parties of record before the Property Tax Appeal Board are Dean Giolas, the appellant, by attorney William L. Saranow, of Saranow Law Group, 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: \$34,550
IMPR.: \$127,750
TOTAL: \$162,300

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 3,708 square feet of living area. The dwelling was constructed in 1972. Features of the home include a concrete slab foundation, central air conditioning, two fireplaces and a two-car garage. The property has a 9,700 square foot site and is located in Naperville, Naperville Township, DuPage 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 neighborhood as the subject property. The comparables are improved with two-story dwellings of frame or frame and brick construction. The dwellings were constructed in 1971 or 1972. The comparables had varying degrees of similarity when compared to the subject. The appellant's grid analysis indicates the dwellings range in size from 2,631 to 3,402 square feet of living area and their improvement assessments range from \$76,210 to \$99,980 or from \$28.11 to \$29.39 per

square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$106,865 or \$28.82 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$162,300. The subject property has an improvement assessment of \$127,750 or \$34.45 per square foot of living area. In support of its contention of the subject's correct assessment, the board of review through the Naperville Township Assessor submitted information on four equity comparables, three of which were located in the same neighborhood as the subject. The comparables are improved with two-story, two and one-half story, or quad-level dwellings of frame or frame and brick exterior construction. The dwellings were constructed from 1971 to 2007. The comparables had varying degrees of similarity when compared to the subject. The dwellings range in size from 3,230 to 3,853 square feet of living area and have improvement assessments ranging from \$118,240 to \$141,420 or from \$35.57 to \$40.47 per square foot of living area. As part of the submission, the Naperville Township Assessor stated: "The subject sold 6/2014 for \$505,000. In 2014 the subject was raised [sic] except for a few walls and then rebuilt as a two story. It is considered like new." The board of review submitted no evidence in support of this claim. 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 seven suggested comparables. The Board finds that none of the comparables submitted were sufficiently similar to the subject property. Although the appellant's comparables were very similar to the subject in location, design and age, all three comparables had less living area than the subject. In addition, the appellant's comparables #1 and #3 had partial unfinished basements that were dissimilar from the subject's concrete slab foundation. Although two of the board of review comparables were more similar to the subject in living area, all four of the board of review's comparables had basements, one of which had 1,268 square feet of finished area. In addition, board of review comparables #1 through #3 were much newer than the subject; comparable #3 was located in a different neighborhood; and comparable #4 was a quad-level dwelling that differed from the subject's two-story design. The board of review through the township assessor stated the subject property was much newer than its actual age but submitted no evidence in support of this claim. Although none of the comparables was sufficiently similar to the subject, the Board notes that all of the comparables had improvement assessments ranging from \$28.11 to \$40.47 per square foot of living area. The subject's improvement assessment of \$34.45 per square foot of living area falls within this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

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



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.