



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

APPELLANT: Chris Reagan
DOCKET NO.: 15-05480.001-R-1
PARCEL NO.: 07-11-205-042

The parties of record before the Property Tax Appeal Board are Chris Reagan, 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 A Reduction 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: \$71,070
IMPR.: \$224,230
TOTAL: \$295,300

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 and brick construction with 4,449 square feet of living area. The dwelling was constructed in 1976. Features of the home include a partial basement with finished area, central air conditioning and an attached two-car garage. The property has a 13,739 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 four 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 from 1973 to 1979. The comparables had varying degrees of similarity when compared to the subject. The appellant's grid analysis indicates the dwellings range in size from 3,264 to 4,655 square feet of

living area and their improvement assessments range from \$116,110 to \$201,860 or from \$35.57 to \$50.40 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$181,452 or \$40.78 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 \$330,700. The subject property has an improvement assessment of \$259,630 or \$58.36 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 six equity comparables located in the same neighborhood as the subject. Board of review comparable #3 is the same property as the appellant's comparable #4. The comparables are improved with two-story dwellings of frame and brick exterior construction. The dwellings were constructed from 1972 to 2009. The comparables had varying degrees of similarity when compared to the subject. The dwellings range in size from 3,219 to 6,394 square feet of living area and have improvement assessments ranging from \$131,720 to \$396,080 or from \$35.21 to \$61.95 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties presented assessment data on a total of nine different comparables. The Board finds that board of review comparable #3 is actually the same property as the appellant's comparable #4. The Board finds the appellant's comparables #2 and #3 and board of review comparable #4 through #6 had significantly less living area than the subject; board of review comparables #1 and #2 were considerably newer than the subject; and board of review comparable #1 had significantly more living area than the subject. Due to these differences in age and/or living area, the appellant's comparables #2 and #3 and board of review comparables #1, #2 and #4 through #6 received less weight in the Board's analysis.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #4 (also presented as board of review comparable #3). These comparables were very similar to the subject in age and living area. The appellant's comparables #1 and #4 had improvement assessments of \$172,640 and \$201,860 or \$37.08 and \$50.40 per square foot of living area, respectively. The subject's improvement assessment of \$259,630 or \$58.36 per square foot of living area falls above the improvement assessments of the best comparables in this record. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

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.