



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

APPELLANT: Richard & Susan Rocco  
DOCKET NO.: 15-05485.001-R-1  
PARCEL NO.: 08-20-410-040

The parties of record before the Property Tax Appeal Board are Richard & Susan Rocco, the appellants, 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:** \$50,710  
**IMPR.:** \$126,630  
**TOTAL:** \$177,340

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 part 1-story and part 2-story dwelling of frame construction with 3,253 square feet of living area. The dwelling was constructed in 1986. Features of the home include a full basement with 1,138 square feet of finished area, central air conditioning, a fireplace and a 628 square foot garage. The property has a 12,937 square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument, submitted three equity comparables that included sales information. The comparables had varying degrees of similarity when compared to the subject. All were part 1-story and part 2-story or 2-story frame dwellings. The comparables featured full basements, two of which were unfinished and one contained 1,087 square feet of finished area. All three comparables had central air conditioning, 1 or 2 fireplaces and garages that ranged in size from 678 to 726 square

foot of building area. The comparables were built in 1986 and range in size from 3,258 to 3,890 square feet of living area. They have improvement assessments ranging from \$100,080 to \$133,560 or from \$30.72 to \$34.46 per square foot of living area. These comparables also sold between August 2014 and May 2015 for prices ranging from \$440,000 to \$531,250 or from \$135.05 to \$140.24 per square foot of living area land included. The appellants requested the total assessment be reduced to \$158,590 which reflects a fair market value of \$476,246 or \$146.40 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$177,340. The subject's assessment reflects a market value of \$532,553 or \$163.71 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for DuPage County of 33.30% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$126,630 or \$38.93 per square foot of living area. In support of the subject's assessment the board of review submitted information on three equity comparables, one of which contained sale information. The comparables had varying degrees of similarity when compared to the subject. All were part 1-story and part 2-story frame dwellings built in either 1985 or 1986. The comparables had full, partially finished basements. This finished area ranged in size from 452 to 826 square feet. All three comparables featured central air conditioning, fireplaces and garages that ranged in size from 630 to 789 square foot of building area. The dwellings range in size from 3,204 to 3,723 square feet of living area. They have improvement assessments ranging from \$124,010 to \$144,410 or from \$37.37 to \$38.79 per square foot of living area. Comparable #3 sold in June 2015 for \$635,000 or \$170.56 per square foot of living area land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

Based on the comparables submitted by both parties, the Board will analyze this appeal for both assessment inequity and overvaluation.

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 appellants did not meet this burden of proof and a reduction in the subject's assessment based on inequity is not warranted.

The parties submitted six equity comparables for the Board's consideration. The Board gave less weight to the appellants' comparables #1 and #2 based on their unfinished basements when compared to the subject's 1,138 square feet of finished area. The Board finds appellants' comparable #3 and board of review comparables #1, #2 and #3 to be very similar to the subject in location, style, construction, age, dwelling size and features. These comparables had improvement assessments that ranged from \$34.33 to \$38.79 per square foot of living area. The subject's improvement assessment of \$38.93 per square foot of living area falls slightly above the range established by the best comparables in this record. The Board finds the subject's higher

assessment is well justified given the subject's greater square footage of basement finished area. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment based on inequity is not justified.

The appellants alternatively argued overvaluation as another basis of the appeal. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment based on overvaluation is not warranted.

The record contains sales data on four comparable properties. Appellants' comparable #3 and board of review comparable #3 sold in May and June 2015 for \$531,250 and \$635,000 or for \$136.57 and \$170.56 per square foot of living area, respectively, including land. The subject's assessment reflects a market value of \$532,553 or \$163.71 per square foot of living area, including land, which falls between the two most similar comparable sales in this record. Less weight was given to comparables #1 and #2 based on their inferior unfinished basements. Based on this evidence the Board further finds a reduction in the subject's assessment based on overvaluation 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.