



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

APPELLANT: Pauline Noftz
DOCKET NO.: 15-05569.001-R-1
PARCEL NO.: 01-30-103-043

The parties of record before the Property Tax Appeal Board are Pauline Noftz, the appellant; 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: \$12,760
IMPR.: \$44,570
TOTAL: \$57,330

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 1,399 square feet of living area.¹ The dwelling was constructed in 1998. Features of the home include a partial finished basement, central air conditioning, a fireplace and a 400 square foot garage. The property has a 12,760 square foot site and is located in St. Charles, Wayne 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.² The comparables are improved with two-story dwellings

¹ The parties differed on the dwelling's living area. The Board finds the board of review provided better documentation demonstrating that the subject and other Ashley models have 1,399 square feet of living area.

² The appellant submitted sale prices for the subject and the equity comparables that were not relevant to the inequity argument.

of frame construction. The dwellings were constructed from 1999 to 2002. The comparables had features of varying degrees of similarity when compared to the subject. The appellant's grid analysis indicates the dwellings range in size from 1,360 to 1,914 square feet of living area and their improvement assessments range from \$41,990 to \$48,130 or from \$25.15 to \$30.88 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$38,480 or \$28.74 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 \$57,330. The subject property has an improvement assessment of \$44,570 or \$31.86 per square foot of living area. In support of its contention of the subject's correct assessment, the board of review submitted information on five equity comparables located in the same neighborhood as the subject.³ The comparables are improved with two-story dwellings of frame exterior construction. The dwellings were constructed from 1998 to 2002. The comparables had features of varying degrees of similarity when compared to the subject. Each dwelling contains 1,399 square feet of living area. The dwellings have improvement assessments ranging from \$43,910 to \$45,310 or from \$31.41 to \$32.39 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 presented assessment data on a total of eight suggested comparables for the Board's consideration. The Board finds that the appellant's comparable #2 had significantly more living area than the subject and received reduced weight in the Board's analysis. The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #3 and the comparables submitted by the board of review. These comparables were more similar to the subject in living area and were also very similar in location, design, exterior construction, age, and features. These comparables had improvement assessments ranging from \$30.23 to \$32.39 per square foot of living area. The subject's improvement assessment of \$31.86 per square foot of living area falls within the range of improvement assessments 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.

³ The board of review also presented information on three sales comparables that was not relevant to the inequity argument.

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.