



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

APPELLANT: Richard & Kathleen Maas  
DOCKET NO.: 15-06103.001-R-1  
PARCEL NO.: 08-20-416-029

The parties of record before the Property Tax Appeal Board are Richard and Kathleen Maas, 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:** \$50,610  
**IMPR.:** \$102,530  
**TOTAL:** \$153,140

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 is improved with a two-story dwelling of frame construction with 2,900 square feet of living area. The dwelling was constructed in 1985. Features of the property include an unfinished basement, central air conditioning, one fireplace and a garage with 937 square feet of building area. The property has a 11,745 square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales improved with part two-story and part one-story dwellings that range in size from 3,258 to 3,807 square feet of living area. The dwellings were built in 1986 and 1988. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 594 to 726 square feet of building area. The comparables have sites of 11,670 or 13,050 square feet of land area. The comparables

have the same assessment neighborhood code as the subject property and each comparable is located along the same street as the subject property. The sales occurred in August 2014 and December 2014 for prices ranging from \$440,000 to \$535,000 or from \$135.05 to \$140.53 per square foot of living area, including land. Based on this evidence the appellants requested the subject's assessment be reduced to \$133,986 to reflect a market value of \$401,959.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$153,140. The subject's assessment reflects a market value of \$459,880 or \$158.58 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.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with part two-story and part one-story single-family dwellings of frame construction that range in size from 2,733 to 3,241 square feet of living area. The dwellings were constructed from 1983 to 1986. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 483 to 691 square feet of building area. The comparables have sites ranging in size from 10,094 to 14,139 square feet of land area. The comparables are located from .12 of a mile to .63 of a mile from the subject property and one comparable has the same assessment neighborhood code as the subject property. The sales occurred from October 2014 to April 2015 for prices ranging from \$475,000 to \$547,000 or from \$163.26 to \$173.80 per square foot of living area, including lane. Based on this evidence the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. 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 is not warranted.

The record contains six sales submitted by the parties to support their respective positions. The Board finds the best evidence of market value to be the appellants' comparable sales and board of review comparable sale #1. These four comparables were most similar to the subject property in location and were also similar to the subject property in design, age and features. Appellants' comparables #2 and #3 were larger than the subject property. Each of the appellants' comparables has a smaller garage, which would require upward adjustment, and each comparable has a larger basement than the subject property, which would require a downward adjustment. Board of review comparable #1 has a larger basement and an additional fireplace, which would require downward adjustments. Board of review comparable #1 has a smaller garage than the subject property, which would require an upward adjustment. These comparables sold from August 2014 to December 2014 for prices ranging from \$440,000 to \$535,000 or from \$135.05 to \$163.26 per square foot of living area, including land. The subject's assessment reflects a market value of \$459,880 or \$158.58 per square foot of living area, including land, which is within the range established by the best comparable sales in this

record. After reviewing these sales and considering differences from the subject property, the Board finds the subject's assessment is reflective of the property's market value. Less weight was given board of review comparables #2 and #3 due to differences from the subject property in location. Based on this evidence the Board finds 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



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: February 20, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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