



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

APPELLANT: Richard & Christy Lockridge
DOCKET NO.: 15-06104.001-R-1
PARCEL NO.: 08-20-416-025

The parties of record before the Property Tax Appeal Board are Richard & Christy Lockridge, 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.: \$131,100
TOTAL: \$181,710

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 two-story and part one-story dwelling of frame exterior construction with 3,508 square feet of living area. The dwelling was constructed in 1985. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 630 square foot garage. The property has a 12,369 square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellants contend assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellants submitted information on three equity comparables located in the same neighborhood code and from .13 to .18 of a mile from the subject property.¹ The comparables were improved with a two-story and two, part two-

¹ Due to greater details in characteristics, the data is drawn from the board of review reiteration of the appellant's comparables.

story and part one-story style frame dwellings that ranged in size from 3,222 to 3,890 square feet of living area. The dwellings were constructed in 1985 or 1986. Features had varying degrees of similarity when compared to the subject. The comparables had improvement assessments that ranged from \$110,910 to \$133,560 or from \$32.23 to \$34.42 per square foot of living area. Based on this evidence, the appellants requested that the improvement assessment be reduced to \$118,079 or \$33.66 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$181,710. The subject property has an improvement assessment of \$131,100 or \$37.37 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables located in the same neighborhood code and from .03 to .14 of a mile from the subject property. The comparables were improved with part two-story and part one-story style brick or frame dwellings that range in size from 3,204 to 3,708 square feet of living area. The dwellings were constructed in 1985 or 1986. Features had varying degrees of similarity when compared to the subject. The comparables had improvement assessments that ranged from \$124,010 to \$142,190 or from \$38.35 to \$39.81 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight suggested comparables for the Board's consideration. The Board gave less weight to the appellants' comparable #1 based on it being a two-story design when compared to the subject's part two-story and part one-story design. The Board gave less weight to the board of review comparable #4 based on its unfinished basement and brick exterior construction when compared to the subject's partially finished basement and frame exterior construction.

The Board finds the best evidence of assessment equity to be the appellants' comparables #2 and #3 along with the board of review comparables #1, #2, #3 and #5. These comparables are more similar in location, dwelling size, design, exterior construction, age and features when compared to the subject property. Furthermore, these comparables each have a partially finished basement like the subject. These comparables had improvement assessments that ranged from \$32.23 to \$39.81 per square foot of living area. The subject's improvement assessment of \$37.37 per square foot of living area falls within the range established by the best comparables in this record. 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 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: September 22, 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 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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