



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

APPELLANT: Lars & Janet Johnson  
DOCKET NO.: 15-06132.001-R-1  
PARCEL NO.: 08-27-204-014

The parties of record before the Property Tax Appeal Board are Lars & Janet Johnson, 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:** \$69,620  
**IMPR.:** \$179,160  
**TOTAL:** \$248,780

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 brick exterior construction with 4,346 square feet of living area. The dwelling was constructed in 1989. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 736 square foot attached garage. The property has a 16,305 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 .02 to .27 of a mile from the subject property.<sup>1</sup> The appellants reported that the comparables were improved with

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

two-story style brick or frame and brick dwellings.<sup>2</sup> The comparables ranged in size from 4,295 to 4,601 square feet of living area and were constructed from 1989 to 1992. Each comparable has a basement with finished area, central air conditioning, two fireplaces and a garage ranging in size from 731 to 828 square feet of building area. The comparables had improvement assessments that ranged from \$124,420 to \$149,880 or from \$28.97 to \$33.44 per square foot of living area. Based on this evidence, the appellants requested that the improvement assessment be reduced to \$137,608 or \$31.66 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 \$248,780. The subject property has an improvement assessment of \$179,160 or \$41.22 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 .10 to .33 of a mile from the subject property. The comparables were improved with part two-story and part one-story style frame dwellings.<sup>3</sup> The dwellings range in size from 4,023 to 4,661 square feet of living area and were constructed from 1989 to 1999. Each comparable has a basement with finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 582 to 836 square feet of building area. The comparables had improvement assessments that ranged from \$168,390 to \$223,390 or from \$41.04 to \$53.04 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 finds the comparables submitted by both parties have various degrees of similarity in location, dwelling size, exterior construction, age, style and features when compared to the subject property. These comparables had improvement assessments that ranged from \$124,420 to \$223,910 or from \$28.97 to \$53.04 per square foot of living area. The subject's improvement assessment of \$179,160 or \$41.22 per square foot of living area falls within the range established by the 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.

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<sup>2</sup> The board of review also submitted a grid analysis of the appellants' comparables and described the appellants' comparable #1 as a part two-story and part one-story style dwelling instead of a two-story style dwelling.

<sup>3</sup> The board of review's grid analysis did not disclose the type of exterior construction for their comparable #4.

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: October 20, 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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