



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

APPELLANT: Francis Lesters
DOCKET NO.: 15-06146.001-R-1
PARCEL NO.: 08-30-214-019

The parties of record before the Property Tax Appeal Board are Francis Lesters, the appellant, 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: \$88,960
IMPR.: \$175,620
TOTAL: \$264,580

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 part two-story and part one-story dwelling of frame construction with 4,531 square feet of living area. The dwelling was constructed in 1984. Features of the home include a basement that is partially finished, central air conditioning, five fireplaces and a garage with 931 square feet of building area. The property has a 18,160-square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with part two-story and part one-story dwellings of frame construction that range in size from 4,154 to 4,705 square feet of living area. The dwellings were constructed from 1985 to 1990. Each comparable has a basement with two having finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 660 to 815 square feet of building area. The comparables have sites

ranging in size from 14,648 to 17,400 square feet of land area and are located from .26 of a mile to .59 of a mile from the subject property. These properties sold from February 2014 to December 2014 for prices ranging from \$575,000 to \$722,500 or from \$138.42 to \$156.26 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$225,663 to reflect a market value of \$676,991.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$264,580. The subject's assessment reflects a market value of \$794,535 or \$175.36 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 or brick construction that range in size from 4,046 to 4,999 square feet of living area. The dwellings were built from 1979 to 1998. Each comparable has a basement with two having finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 531 to 686 square feet of building area. These comparables are located from .20 of a mile to 1.19 miles from the subject property. The sales occurred in July 2014 and September 2014 for prices ranging from \$760,000 to \$895,000 or from \$178.24 to \$210.08 per square foot of living area, including land. The board of review requested confirmation of the subject's assessment.

Conclusion of Law

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

The record contains six comparable sales submitted by the parties to support their respective positions. The comparables were similar to the subject property in style, age, size and features with the exception each comparable has fewer fireplaces than the subject property and two comparables had unfinished basements while the subject has a basement that is partially finished, which would require upward adjustments. The sales occurred during 2014 for prices ranging from \$575,000 to \$895,000 or from \$138.42 to \$210.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$794,535 or \$175.36 per square foot of living area, including land, which is within the range established by the sales in this record and well supported. 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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