



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

APPELLANT: Eric Bornquist
DOCKET NO.: 15-06543.001-R-1
PARCEL NO.: 08-27-301-013

The parties of record before the Property Tax Appeal Board are Eric Bornquist, 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: \$77,460
IMPR.: \$156,000
TOTAL: \$233,460

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 one-story dwelling of brick construction with 3,318 square feet of living area. The dwelling was constructed in 1985. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and 2,034 square feet of total garage area. The property has a 47,239 square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal concerning the subject's improvement assessment; no dispute was raised concerning the land assessment. In support of this argument the appellant submitted information on three equity comparables. The comparables are one-story dwellings that were 28 to 34 years old. The comparables range in size from 2,802 to 3,094 square feet of living area with basements and garages ranging in size from 552 to 902 square feet of building area. The appellant did not report any other amenities of these

comparables. The comparables have improvement assessments ranging from \$90,260 to \$130,600 or from \$32.21 to \$42.21 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment to \$122,213 or \$36.83 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 \$233,460. The subject property has an improvement assessment of \$156,000 or \$47.02 per square foot of living area.

In response to the appellant's evidence, the board of review noted that the subject dwelling is all brick whereas the homes in the neighborhood are frame. In addition, the subject has four full baths, 2,034 square feet of garage area and a 604 square foot enclosed porch.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables, two of which were the same properties as appellant's comparables #1 and #2. The comparables are one-story frame dwellings that were built between 1981 and 1988. The comparables range in size from 2,655 to 3,094 square feet of living area with basements, each of which have finished areas. The homes have central air conditioning, one or two fireplaces and garages ranging in size from 552 to 902 square feet of building area. The comparables have improvement assessments ranging from \$104,690 to \$130,600 or from \$36.08 to \$45.84 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 submitted a total of four equity comparables to support their respective positions before the Property Tax Appeal Board with two comparables common to both parties. These four comparables submitted by both parties had varying degrees of similarity to the subject in age, size and some features with the subject having a superior sized garage area as compared to each of the comparables. The comparables had improvement assessments that ranged from \$32.21 to \$45.84 per square foot of living area. The subject's improvement assessment of \$47.02 per square foot of living area falls above the range established by the comparables in this record, but the subject's higher per-square-foot assessment appears to be justified given its brick exterior construction and larger garage area when compared to the inferior comparables.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. 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.

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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