



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

APPELLANT: Frank & Sherri Gironda  
DOCKET NO.: 15-06545.001-R-1  
PARCEL NO.: 08-28-106-021

The parties of record before the Property Tax Appeal Board are Frank & Sherri Gironda, 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:** \$79,050  
**IMPR.:** \$165,060  
**TOTAL:** \$244,110

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 and brick construction with 4,062 square feet of living area. The dwelling was constructed in 1999. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 792 square foot garage. The property has a 24,778 square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellants contend assessment inequity as the basis of the appeal. In Section 2c of the Residential Appeal petition, the appellants seek an increase in the land assessment and a decrease in the improvement assessment. However, in the brief prepared by counsel that was submitted with the appeal, there is no references to land assessment inequity. The Board has presumed that the requested change in land assessment was a typographical error and that the only assessment at issue as set forth in the appellants' brief is the improvement assessment.

In support of this argument the appellants submitted information on three equity comparables described as two-story homes that were 14 to 22 years old. The homes each have a basement, one of which is fully finished. The comparables also have garages ranging in size from 532 to 807 square feet of building area. No data was provided by the appellants concerning air conditioning or fireplace amenities of the comparable properties. The comparables have improvement assessments ranging from \$120,030 to \$146,180 or from \$32.19 to \$36.96 per square foot of living area.

Based on this evidence, the appellants requested a reduced improvement assessment of \$137,030 or \$33.73 per square foot of living area.<sup>1</sup>

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$244,110. The subject property has an improvement assessment of \$165,060 or \$40.64 per square foot of living area.

In response to the appellants' data, the board of review through the township assessor reported that those comparables receive a 10% reduction to land and building for location (backing to traffic on Hobson or Wehrli) whereas the subject and board of review comparables do not back to Hobson or Wehrli.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three equity comparables located in close proximity to the subject. The comparables consist of part two-story and part one-story brick or frame and brick dwellings that were built between 1997 and 2000. The homes range in size from 3,886 to 4,123 square feet of living area and feature unfinished basements, central air conditioning, one to three fireplaces and garages ranging in size from 721 to 912 square feet of building area. The comparables have improvement assessments ranging from \$168,010 to \$177,290 or from \$43.00 to \$43.42 per square foot of living area.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

### **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.

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<sup>1</sup> The appellants' brief incorrectly argued that the requested improvement assessment was \$33.85 per square foot of living area.

The parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparable #1 due to its older age and fully finished basement when compared to the subject dwelling that was built in 1999 and has an unfinished basement.

The Board finds the best evidence of assessment equity to be appellants' comparables #2 and #3 along with the board of review comparables. These five comparables were most similar to the subject in age, size and/or features and had improvement assessments that ranged from \$120,030 to \$177,290 or from \$32.19 to \$43.42 per square foot of living area. The subject's improvement assessment of \$165,060 or \$40.64 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: 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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