



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

APPELLANT: Joseph Hartman
DOCKET NO.: 15-06548.001-R-1
PARCEL NO.: 07-34-104-012

The parties of record before the Property Tax Appeal Board are Joseph Hartman, 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 A Reduction 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: \$57,920
IMPR.: \$108,340
TOTAL: \$166,260

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 two-story dwelling of frame and brick construction with 3,618 square feet of living area. The dwelling was constructed in 1987. Features of the home include an unfinished basement, central air conditioning, a fireplace, a Hangar and a three-car garage of 1,021 square feet of building area. The property is located in Naperville, Naperville 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 located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of two-story frame and brick dwellings that were built in 1986 or 1988. The homes range in size from 2,943 to 4,002 square feet of living area with basements, one of which has finished area. Each home has central air conditioning and a three-car or a four-car garage. The comparables sold between

May 2013 and August 2015 for prices ranging from \$350,000 to \$493,800 or from \$93.70 to \$136.29 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$140,261 which would reflect a market value of approximately \$420,783 or \$116.30 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$184,550. The subject's assessment reflects a market value of \$554,204 or \$153.18 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.

As to the appellant's comparables, the board of review submitted data prepared by the Naperville Township Assessor's Office. The assessor noted that the subject is located in "an Airplane Community where many of the houses have Hangars similar to the subject." The assessor contends that appellant's comparable #3 does not have a Hangar.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four comparable sales where comparable #1 does not have a Hangar. The comparables consist of a 2.5-story and three, two-story brick or frame and brick dwellings that were built between 1985 and 1991. The homes range in size from 3,661 to 4,314 square feet of living area with unfinished basements. Each home has one or two fireplaces and a two-car to a four-car garage. The comparables sold between July 2012 and November 2013 for prices ranging from \$602,500 to \$616,500 or from \$140.82 to \$168.40 per square foot of living area, including land.

Based on this evidence and argument, 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the board of review comparable #2 due to its 2.5-story design as compared to the subject dwelling. The Board has also given reduced weight to board of review comparables #1 and #4 due to their dates of sale having occurred in 2012, dates remote in time to the assessment date at issue of January 1, 2015.

The Board finds the best evidence of market value to be the appellant's comparable sales along with board of review comparable sale #3. These most similar comparables sold between January 2013 and August 2015 for prices ranging from \$493,800 to \$607,500 or from \$93.70 to \$140.82 per square foot of living area, including land. The subject's assessment reflects a market value of \$554,204 or \$153.18 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is 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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