



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

APPELLANT: Charles Graber
DOCKET NO.: 15-06558.001-R-1
PARCEL NO.: 08-20-416-014

The parties of record before the Property Tax Appeal Board are Charles Graber, 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: \$50,610
IMPR.: \$145,160
TOTAL: \$195,770

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 is improved with a part two-story and part one-story single-family dwelling of frame construction with 3,976 square feet of living area. The dwelling was constructed in 1985 and is approximately 30 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and a garage with 670 square feet of building area. The property has a 11,512 square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with part two-story and part one-story dwellings of frame construction that range in size from 3,254 to 4,392 square feet of living area. The dwellings were constructed in 1985 and 1988. Each comparable has an unfinished basement, central air conditioning, one or

two fireplaces and a garage ranging in size from 560 to 816 square feet of building area. The comparables have improvement assessments ranging from \$94,630 to \$126,310 or from \$28.76 to \$29.29 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$115,476 or \$29.04 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 property of \$195,770. The subject property has an improvement assessment of \$145,160 or \$36.51 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with part two-story and part one-story dwellings of frame construction that range in size from 3,723 to 4,144 square feet of living area. The dwellings were constructed in 1985 and 1986. Each comparable has a basement that is partially finished, central air conditioning, one fireplace and a garage ranging in size from 707 to 833 square feet of building area. These properties have improvement assessments ranging from \$144,410 to \$154,950 or from \$37.14 to \$38.79 per square foot of living area.

The board of review indicated on its submission that each of the appellant's comparables received a 10% reduction for location as the lots back to Naper Boulevard. The board of review submission also included a map depicting the location of the comparables submitted by the parties in relation to the subject property.

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 record contends information on six comparable sales submitted by the parties to support their respective positions. The comparables were similar to the subject property in style, age and location with the exception that each of the appellant's comparables backs to Naper Boulevard and are receiving a 10% reduction for location, which detracts from the weight that can be given these comparables. Additionally, the Board gives less weight to appellant's comparables #2 and #3 due to differences from the subject property in size. The remaining comparables submitted by the parties received the most weight. The Board finds; however, that each of the board of review comparables has finished basement area, which would require a downward adjustment for this superior feature when contrasted to the subject's unfinished basement. Those comparables most similar to the subject property have improvement assessments ranging from \$29.29 to \$38.79 per square foot of living area. The subject's improvement assessment of \$36.51 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 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Charles Graber, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187