



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

APPELLANT: Joel Herscher
DOCKET NO.: 15-06563.001-R-1
PARCEL NO.: 08-20-416-012

The parties of record before the Property Tax Appeal Board are Joel Herscher, 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.: \$123,060
TOTAL: \$173,670

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 that has 3,483 square feet of living area. The dwelling was built in 1985. Features include an unfinished basement, central air conditioning, a fireplace and a 724 square foot garage. The subject property is located in Lisle Township, DuPage County, Illinois.

The appellant contends assessment inequity as the basis of the appeal. In support of the inequity claim, the appellant submitted a grid analysis of three assessment comparables located along the same street as the subject. The comparables are comprised two-story dwellings of frame construction that were built in 1985 or 1988. Features include unfinished basements, central air conditioning, one or two fireplaces and garages that contain from 560 to 816 square feet of building area. The dwellings range in size from 3,254 to 4,392 square feet of living area and 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 a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$173,670. The subject property has an improvement assessment of \$123,060 or \$35.33 per square foot of living area. In support of the subject's assessment, the board of review submitted a grid analysis of the assessment comparables submitted by the appellant and three additional assessment comparables. The evidence was prepared by the Lisle Township Assessor. The three additional comparables are located in the same neighborhood code and within .17 of mile from the subject. Two comparables are located along the same street as the subject. The comparables consist of part two-story and part one-story dwellings of brick or frame construction that were built from 1985 to 1987. One comparable has an unfinished basement and two comparables have partial finished basements. Other features include central air conditioning, one fireplace and garages that range in size from 630 to 682 square feet of building area. The dwellings range in size from 3,436 to 3,508 square feet of living area and have improvement assessments ranging from \$127,160 to \$133,790 or from \$37.01 to \$38.84 per square foot of living area.

The evidence prepared by the assessor also indicates the comparables submitted by the appellant receive a 10% assessment reduction due to their location near busy Naper Boulevard. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer argued 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.

The record contains six assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant because they receive 10% assessment reductions due to their location near busy Naper Boulevard, unlike the subject. Additionally, comparables #1 and #2 are dissimilar in dwelling size when compared to the subject. The Board finds the comparables submitted by the board of review are more similar when compared to the subject in location, design, age, dwelling size and features. They have improvement assessments ranging from \$127,160 to \$133,790 or from \$37.01 to \$38.84 per square foot of living area. The subject property has an improvement assessment of \$123,060 or \$35.33 per square foot of living area, which falls below the range established by the most similar assessment comparables contained in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's improvement assessment is warranted.

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

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