



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

APPELLANT: Henry & Diane Haff
DOCKET NO.: 15-06564.001-R-2
PARCEL NO.: 06-33-205-005

The parties of record before the Property Tax Appeal Board are Henry & Diane Haff, 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: \$144,710
IMPR.: \$542,160
TOTAL: \$686,870

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 two-story dwelling of brick, masonry or stone exterior construction that has 7,912 square feet of living area. The dwelling was built in 2003. Features include a basement and a four-car garage. The subject property is located in York Township, DuPage County, Illinois.

The appellants contend assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of the inequity claim, the appellants submitted information for three assessment comparables located in the same neighborhood code as the subject. The comparables consist of two-story dwellings of brick exterior construction that were built in 1987 or 1988. Each comparable has a basement and a three-car or five-car garage.¹ The dwellings range in size from 6,390 to 7,045 square feet of living area and have improvement

¹ This descriptive information was submitted by the board of review.

assessments ranging from \$315,250 to \$337,030 or from \$46.88 to \$52.74 per square foot of living area. Based on this evidence, the appellants 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 \$686,870. The subject property has an improvement assessment of \$542,160 or \$68.52 per square foot of living area. In support of the subject's assessment, the board of review submitted three assessment comparables located within the same neighborhood code as the subject. The comparables are comprised of two-story dwellings of brick, masonry or stone exterior construction that were built in 2003 or 2004. Each comparable has a basement and a three-car or four-car garage. The dwellings range in size from 5,468 to 8,035 square feet of living area and have improvement assessments ranging from \$431,380 to \$632,470 or from \$72.24 to \$81.09 per square foot of living area.

The board of review, through the township assessor, argued appellants' comparables older in age and smaller in dwelling size when compared to the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers 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 appellants failed to 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 due to their older age and smaller dwelling size when compared to the subject. The Board gave less weight to comparables #1 and #2 submitted by the board of review due to their smaller dwelling size when compared to the subject. The Board finds the remaining two comparables submitted by the board of review are most similar when compared to the subject in location, design, age, dwelling size and features. They have improvement assessments of \$527,010 and \$632,470 or \$72.24 and \$78.71 per square foot of living area, respectively. The subject property has an improvement assessment of \$542,160 or \$68.52 per square foot of living area, which falls between the most similar assessment comparables contained in the record on an overall basis and less than these comparables on a per square foot basis. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's 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

AGENCY

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