



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

APPELLANT: David Felice
DOCKET NO.: 15-06565.001-R-1
PARCEL NO.: 06-13-204-007

The parties of record before the Property Tax Appeal Board are David Felice, 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: \$55,360
IMPR.: \$148,130
TOTAL: \$203,490

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 exterior construction with 2,808 square feet of living area. The dwelling was constructed in 2004. Features of the home include a basement, central air conditioning, a fireplace and a two-car garage. The property has a 7,386 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. No dispute was raised concerning the subject's land assessment. In support of this improvement inequity argument, the appellant submitted information on three comparables, each of which is located in a different neighborhood code than the code assigned to the subject property by the township assessor. The comparables consist of two-story dwellings that were built in 2000 or 2001. The homes range in size from 2,774 to 3,161 square feet of living area with basements. The appellant provided no

other characteristics data such as air conditioning, fireplace and/or garage data. The comparables have improvement assessments ranging from \$116,970 to \$133,360 or from \$42.17 to \$42.71 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$118,937 or \$42.36 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 of \$203,490. The subject property has an improvement assessment of \$148,130 or \$52.75 per square foot of living area.

In response to the appeal, the board of review submitted a two-page memorandum and additional data prepared by Judy Woldman, York Township Deputy Assessor. The memorandum detailed the Computer Assisted Mass Appraisal (CAMA) system that was used in developing the 2015 quadrennial assessment of properties in the township. The deputy assessor also noted that the appellant's comparables were in neighborhood E02 whereas the subject is in E03.

In support of its contention of the correct assessment the board of review submitted information on fourteen equity comparables located in neighborhood E03. The comparables consist of two-story dwellings that were built between 2002 and 2005. The homes range in size from 2,663 to 3,528 square feet of living area with basements. The assessing officials only identified bathrooms and garage characteristics of the comparables. Each comparable has from 2.5 to 5.5 bathrooms and either two-car or three-car garages. The comparables have improvement assessments ranging from \$158,520 to \$190,560 or from \$51.35 to \$56.52 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 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 parties submitted 17 comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #3 due to differences in age and/or dwelling size when compared to the subject property. The Board has also given reduced weight to board of review comparables #2 through #8 and #11 through #14 as these 11 comparables differ in dwelling size when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparable #2 along with board of review comparables #1, #9 and #10. These four comparables were most similar in dwelling size and age to the subject property. These comparables had improvement assessments that ranged from \$116,970 to \$158,520 or from \$42.17 to \$56.52 per square foot of living area. The subject's improvement assessment of \$148,130 or \$52.75 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:

December 19, 2017



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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