



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

APPELLANT: Jennifer Chung  
DOCKET NO.: 15-06567.001-R-1  
PARCEL NO.: 08-20-416-007

The parties of record before the Property Tax Appeal Board are Jennifer Chung, 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.:** \$102,620  
**TOTAL:** \$153,230

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 exterior construction with 3,032 square feet of living area. The dwelling was constructed in 1985. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 553 square foot garage. The property has a 14,139 square foot site and is located in Naperville, Lisle 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 equity comparables. The comparables consist of two-story dwellings that were 27 or 30 years old. The homes range in size from 3,254 to 4,392 square feet of living area with unfinished basements. The comparables have garages ranging in size from 560 to 816 square feet of building area. The appellant provided no characteristics data

concerning air conditioning and/or fireplace amenities. 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 appellants requested a reduced improvement assessment of \$88,059 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 of \$153,230. The subject property has an improvement assessment of \$102,620 or \$33.85 per square foot of living area.

In response to the appeal, the board of review included an assertion that the appellant's comparables received a 10% reduction for location (lots backing to traffic on Naper Boulevard) whereas the subject and the comparables presented in support of the assessment do not back to Naper Boulevard.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables. The comparables consist of a two-story and two, part two-story and part one-story frame dwellings that were each 30 years old. The homes range in size from 2,900 to 3,156 square feet of living area with unfinished basements. Each home has central air conditioning, a fireplace and a garage ranging in size from 660 to 937 square feet of building area. The comparables have improvement assessments ranging from \$102,530 to \$109,820 or from \$34.80 to \$36.48 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 six comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #2 due to their larger dwelling sizes when compared to the subject dwelling of 3,032 square feet of living area.

The Board finds the best evidence of assessment equity to be appellant's comparable #3 and the board of review comparables. These comparables range in dwelling size from 2,900 to 3,254 square feet of living area and had improvement assessments that ranged from \$94,630 to \$109,820 or from \$29.08 to \$36.48 per square foot of living area. The board of review

contended that each of the appellant's comparables was given a 10% reduction in assessment due to location in that those lots backed to traffic on Naper Boulevard. The appellant did not dispute that assertion about the comparable properties with any rebuttal filing. As such, the board of review has explained the differences in assessments of the appellant's comparable when compared to the subject and the board of review comparables.

The subject's improvement assessment of \$102,620 or \$33.85 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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