



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

APPELLANT: Benjamin & Barbara Etri
DOCKET NO.: 15-06568.001-R-1
PARCEL NO.: 08-20-416-031

The parties of record before the Property Tax Appeal Board are Benjamin & Barbara Etri, 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: \$50,610
IMPR.: \$133,790
TOTAL: \$184,400

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 part two-story and part one-story dwelling of brick exterior construction with 3,445 square feet of living area. The dwelling was constructed in 1986. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 682 square foot garage. The property has an 11,745 square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellants contend 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 appellants submitted information on three equity comparables located on the same street as the subject property. 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 appellants 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 \$100,054 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 \$184,400. The subject property has an improvement assessment of \$133,790 or \$38.84 per square foot of living area.

In response to the appeal, the board of review included an assertion that the appellants' 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 part two-story and part one-story frame dwellings that were 29 or 30 years old. The homes range in size from 3,204 to 3,514 square feet of living area with basements, each of which have finished areas. Each home has central air conditioning, one or three fireplaces and a garage ranging in size from 628 to 692 square feet of building area. The comparables have improvement assessments ranging from \$124,010 to \$139,880 or from \$38.70 to \$39.81 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 taxpayers contend 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted six equity comparables located in close proximity to the subject property. The Board has given reduced weight to appellants' comparables #1 and #2 due to their larger dwelling sizes when compared to the subject property.

The Board finds the best evidence of assessment equity consists of appellants' comparable #3 along with the board of review comparables. These four comparables had varying degrees of similarity to the subject property with improvement assessments that ranged from \$94,630 to \$139,880 or from \$29.08 to \$39.81 per square foot of living area. The board of review contended that each of the appellants' comparables was given a 10% reduction in assessment due

to location in that those lots backed to traffic on Naper Boulevard. The appellants did not dispute that assertion about their comparable properties with any rebuttal filing. As such, the board of review has explained the differences in assessments of the appellants' comparables when compared to the subject and the board of review comparables.

The Board finds that the subject's improvement assessment of \$133,790 or \$38.84 per square foot of living area falls within the range established by the four best comparables in this record and appears to be well supported when giving due consideration to the subject's location that does not back to Naper Boulevard. Based on this record the Board finds the appellants 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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