



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

APPELLANT: Joseph Halama
DOCKET NO.: 15-06570.001-R-1
PARCEL NO.: 08-07-300-034

The parties of record before the Property Tax Appeal Board are Joseph Halama, the appellant, by 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: \$55,420
IMPR.: \$95,900
TOTAL: \$151,320

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 2,553 square feet of living area. The dwelling was constructed in 1963. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 403 square foot garage. The property has a 10,042 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 50 to 52 years old. The homes range in size from 2,060 to 2,747 square feet of living area with basements, two of which have finished areas. The comparables have garages ranging in size from 420 to 648 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 \$67,380 to \$80,780 or from \$29.41 to \$32.71 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$80,240 or \$31.43 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 \$178,460. The subject property has an improvement assessment of \$127,850 or \$36.38 per square foot of living area.

In response to the appeal, the board of review included an assertion that the subject dwelling was rebuilt in 1999 with new 2.5 bathrooms and a kitchen. Furthermore, the appellant's comparable #3 has been given a 10% reduction to the land and a 5% reduction to the improvement for location where the lot backs to traffic. The board of review also submitted a grid reiterating the appellant's comparables with greater detail of the characteristics; comparable #3 lacks air conditioning and each of the appellant's comparables have a fireplace.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables. The comparables consist of a part two-story and part one-story dwelling and two, two-story dwellings of frame exterior construction that were 49 to 51 years old. The homes range in size from 2,490 to 2,627 square feet of living area with basements, two of which have finished areas. Each home has central air conditioning, one or two fireplaces and a garage ranging in size from 420 to 506 square feet of building area. The comparables have improvement assessments ranging from \$102,750 to \$107,600 or from \$39.23 to \$43.21 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 a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 due to its smaller dwelling size when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #3 along with the board of review comparables. These comparables range in size from 2,418 to

2,747 square feet of living area. These comparables had improvement assessments that ranged from \$77,780 to \$107,600 or from \$29.41 to \$43.21 per square foot of living area. The subject's improvement assessment of \$95,900 or \$37.56 per square foot of living area falls within the range established by the best comparables in this record and appears justified given the subject was rehabilitated in 1999 with new bathroom and kitchen features. 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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