



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

APPELLANT: Thomas Bloomquist
DOCKET NO.: 15-06573.001-R-1
PARCEL NO.: 07-33-305-013

The parties of record before the Property Tax Appeal Board are Thomas Bloomquist, the appellant, by attorney Margaret E. Graham, of McCracken, Walsh & de LaVan, 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: \$32,240
IMPR.: \$153,870
TOTAL: \$186,110

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 is improved with a two-story single family dwelling of frame and brick construction with 4,148 square feet of living area. The dwelling was constructed in 1988. Features of the home include a 1,395 square foot basement that is finished, central air conditioning, one fireplace and a three-car attached garage. The property has a 13,633 square foot site and is located in Naperville, Naperville Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with two-story dwellings of frame or frame and brick construction that range in size from 3,572 to 4,081 square feet of living area. The dwellings were constructed in 1988 or 1989. Each comparable has an unfinished basement. Each home has central air conditioning and a three-car garage. No data concerning fireplace amenities was provided in the

grid analysis. These properties have improvement assessments ranging from \$95,030 to \$123,690 or from \$26.60 to \$31.35 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$122,656 or \$29.57 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 \$186,110. The subject property has an improvement assessment of \$153,870 or \$37.09 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information provided by the township assessor which included six comparables with equity data along with data on three recent sales of the comparables. The properties were improved with two-story dwellings of frame or frame and brick construction that ranged in size from 3,667 to 4,718 square feet of living area. The dwellings were constructed from 1988 to 1995. Each comparable had a basement that ranged in size from 1,704 to 2,346 square feet of building area with two being partially finished. Each comparable had one or two fireplaces and a three-car garage. The comparables had improvement assessments that ranged from \$120,090 to \$185,640 or from \$32.75 to \$39.36 per square foot of living area.

The board of review also submitted a grid analysis of the comparables used by the appellant.

Based on this evidence, 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 ten equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gave reduced weight to appellant's comparables #2 and #3 due to smaller dwelling sizes when compared to the subject. The Board also gave reduced weight to board of review comparable #1 due to differences in age and basement size. Additionally, board of review comparable #5 was given little weight due to its substantially larger dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #4 along with board of review comparables #2, #3, #4 and #6. These comparables had varying degrees of similarity to the subject property. One of the substantial differences is that each has a larger basement, most of which are unfinished. The comparables have improvement assessments that ranged from \$119,190 to \$159,470 or from \$30.03 to \$37.18 per square foot of living area. The subject's improvement assessment of \$153,870 or \$37.09 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: September 22, 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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