



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

APPELLANT: Gregory & Amy Drake  
DOCKET NO.: 16-01168.001-R-1  
PARCEL NO.: 12-02-04-102-038-0000

The parties of record before the Property Tax Appeal Board are Gregory & Amy Drake, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the Will 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 **Will** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$35,400  
**IMPR.:** \$163,800  
**TOTAL:** \$199,200

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a decision of the Will County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2016 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 and face brick exterior construction with 3,874 square feet of living area. The dwelling was constructed in 1987. Features of the home include a 2,035 square foot unfinished basement, central air conditioning, two fireplaces and a 661 square foot garage.<sup>1</sup> The property has a 13,422 square foot site and is located in Naperville, DuPage Township, Will County.

The appellants submitted evidence before the Property Tax Appeal Board claiming both assessment inequity and overvaluation as the bases of the appeal.

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<sup>1</sup> The Property Tax Appeal Board finds the best evidence of basement size and the number of fireplaces was presented by the board of review as set forth in the property record card which contained a schematic diagram along with calculations of the subject's basement size.

In support of the inequity claim, the appellants submitted a grid analysis of 16 assessment comparables located in the same neighborhood as the subject property as assigned by the township assessor and within .26 of a mile of the subject. The comparables consist of two-story dwellings ranging in size from 3,004 to 3,989 square feet of living area that were built in either 1987 or 1988. The appellants provided limited descriptive information for the respective comparables and only reported that each comparable features a basement. The comparables have improvement assessments ranging from \$111,800 to \$151,500 or from \$35.44 to \$39.26 per square foot of living area.

In support of the overvaluation claim, the appellants submitted a grid analysis of six comparable sales located between .14 and .66 of a mile of the subject property with two comparables located in the same neighborhood as the subject as assigned by the township assessor. The comparables consist of two-story dwellings ranging in size from 3,144 to 3,685 square feet of living area that were built from 1985 to 1988. The appellants reported that one comparable has a full basement and five comparables have a partial basement and part crawl space foundation. Each comparable features central air conditioning, a fireplace and a garage ranging in size from 425 to 759 square feet of building area. The appellants did not disclose the exterior finish of the dwellings, the size of the basement area or the site sizes of the comparables. The comparables sold from May to December 2015 for prices ranging from \$348,000 to \$496,500 or from \$94.44 to \$144.72 per square foot of living area including land.

Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$199,200. The subject's assessment reflects a market value of \$598,918 or \$154.60 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Will County of 33.26% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$163,800 or \$42.28 per square foot of living area.

With respect to the appellants' evidence, the board of review submitted a letter from the DuPage Township Assessor critiquing the comparables submitted by the appellants' counsel.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales and four assessment equity comparables. The four equity comparables are located in the same neighborhood as the subject as assigned by the township assessor. The comparables consist of part two-story and part one-story dwellings of frame and face brick exterior construction ranging in size from 3,038 to 3,730 square feet of living area. The dwellings were built in 1987 or 1988. The comparables each feature an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 472 to 973 square feet of building area. In addition, one comparable has an in-ground swimming pool. The comparables have improvement assessments ranging from \$127,700 to \$153,400 or from \$41.13 to \$42.95 per square foot of living area.

The five comparable sales are located in the same neighborhood as the subject as assigned by the township assessor and within .12 of a mile of the subject property. The comparables consist of part two-story and part one-story dwellings of frame and face brick exterior construction ranging

in size from 2,883 to 4,684 square feet of living area. The dwellings were built in 1987. Each comparable has a basement with three having finished areas. The comparables each feature central air conditioning, one or two fireplaces and a garage ranging in size from 431 to 792 square feet of building area. In addition, one comparable has a three-stop elevator and an in-ground swimming pool. The comparables sold from April 2014 to November 2016 for prices ranging from \$466,500 to \$740,000 or from \$154.24 to \$190.35 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants contended that comparable sales #1 and #2 submitted by the board of review are dissimilar in size with full basements unlike the subject. Counsel also contends that board of review comparable sales #3 and #4 sold in 2014 which is too remote in time to establish market value as of January 1, 2016. Counsel indicated that comparable sale #5 provided by the board of review was acceptable. In a rebuttal grid analysis, counsel reiterated the six best comparable sales in the record and contended the subject's assessment should be reduced.

### **Conclusion of Law**

The appellants argued in part 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 failed to meet this burden of proof.

The record contains 20 assessment comparables for the Board's consideration. The Board gave little weight to the appellants evidence as it contained limited descriptive information about the dwellings to allow the Property Tax Appeal Board to conduct a meaningful comparative analysis of the comparables to the subject property. For example, the grid analysis did not disclose the comparables' exterior construction, basement size or features such as central air conditioning, fireplaces or garages. The Board gives reduce weight to board of review comparables #2 and #4 for their dissimilar dwelling sizes. The Board finds the remaining two comparables submitted by the board of review are most similar to the subject in location, dwelling size, design, age and some features. They have improvement assessments of \$41.13 and \$42.95 per square foot of living area. The subject property has an improvement assessment of \$42.28 per square foot of living area, which is supported by the most similar comparables in this record. The Board finds the subject is superior to the comparables in basement size and some amenities. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

The appellants also contend in part the market value of the subject property is not accurately reflected in its assessed valuation as an alternative basis of the appeal. When market value is the

basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants did not meet this burden of proof.

The record contains 11 comparable sales for the Board's consideration. The Board gave less weight to the appellants' comparables #3, #4 and #5, along with board of review comparables #1 and #2 for their dissimilar dwelling sizes when compared to the subject. In addition, board of review comparable #2 has superior features that include a three-stop elevator and an in-ground swimming pool. The Board also gave less weight to board of review comparables #3 and #4 that sold in 2014 which are dated and less likely to be indicative of the subject's market value as of the January 1, 2016 assessment date. The Board finds comparable sales #1, #2 and #6 submitted by the appellants and board of review comparable sale #5 are most similar to the subject in dwelling size, design, age and most features. These four comparables sold from June 2015 to November 2016 for prices ranging from \$348,000 to \$710,000 or from \$94.44 to \$190.35 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$598,918 or \$154.60 per square foot of living area including land, which falls within the range established by the best comparable sales in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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.

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Chairman



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Member



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Member

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Member



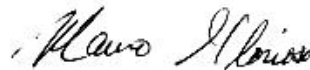
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Member

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: \_\_\_\_\_ October 15, 2019



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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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