



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

APPELLANT: Brad Seavoy
DOCKET NO.: 16-06345.001-R-1
PARCEL NO.: 06-12-118-001

The parties of record before the Property Tax Appeal Board are Brad Seavoy, 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: \$ 60,340
IMPR.: \$327,210
TOTAL: \$387,550

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 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 two-story dwelling of stucco or dryvit exterior construction that has 4,582 square feet of living area. The dwelling was constructed in 2012. The home features a full basement and a three-car attached garage. The subject property is located in York Township, DuPage County.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. The subject's land assessment was not challenged. In support of this claim, the appellant submitted a grid analysis of three comparables located within the same neighborhood code as the subject. The comparables consist of two-story dwellings of frame, brick and stone or frame, aluminum and vinyl exterior construction that were built from 1999 to 2006. The dwellings range in size from 4,307 to 5,346 square feet of living and have basements that range in size from 1,849 to 2,006 square feet. Appellant's counsel failed to

disclose whether the comparables have finished or unfinished basements, the number of bathrooms, central air conditioning, fireplaces or garages. The comparables have improvement assessments ranging from \$245,860 to \$308,350 or from \$53.98 or \$57.68 per square foot of living area. Based on this evidence, the appellant 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 property of \$387,550. The subject property has an improvement assessment of \$327,210 or \$71.41 per square foot of living area.

In support of the subject's assessment, the board of review submitted a letter addressing the appeal and a grid analysis of 10 assessment comparables located within the same neighborhood code as the subject. They consist of two-story dwellings of various combinations of frame, brick, stone, stucco, dryvit, aluminum and vinyl exterior construction that were built from 2009 to 2015. The comparables have basements and two or three-car attached or detached garages. The board of review failed to disclose whether the comparables have finished or unfinished basements, central air conditioning or fireplaces. The dwellings range in size from 4,120 to 4,984 square feet of living area and have improvement assessments ranging from \$303,280 to \$378,300 or from \$73.47 to \$80.34 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, appellant's counsel argued eight of the comparables have more bathrooms and five comparables have superior finished basements¹ when compared to the subject.

Conclusion of Law

The taxpayer argued assessment inequity as the basis to 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 failed to meet this burden of proof.

The record contains 13 assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant. Comparable #1 is larger in dwelling size while comparables #2 and #3 are older in age when compared to the subject. In addition, appellant's attorney failed to disclose whether the comparables have finished or unfinished basements or garages for comparison to the subject, which further detracts from the weight of the evidence. The Board finds the comparables submitted by the board of review are more similar when compared to the subject in location, design, age, dwelling size and some features. They have improvement assessments ranging from \$303,280 to \$378,300 or from \$73.47 to \$80.34 per square foot of living area. The subject property has an improvement assessment of \$327,210 or

¹ No evidence to support this claim was submitted. The Board finds both parties' evidence was replete with omissions concerning the features of the comparables for comparison to the subject.

\$71.41 per square foot of living area, which falls within the range established by most similar assessment comparables contained in the record on an overall basis and below the range on a per square foot basis. After considering adjustments to these comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is well 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.

Chairman



Member

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: February 18, 2020



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

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