



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

APPELLANT: Jessica Arnold
DOCKET NO.: 16-06516.001-R-1
PARCEL NO.: 07-12-411-004

The parties of record before the Property Tax Appeal Board are Jessica Arnold, the appellant, by attorney Alexander Echevarria of the Law Offices of Alexander A. Echevarria in Oak Park; 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: \$59,890
IMPR.: \$191,660
TOTAL: \$251,550

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The subject property consists of a two-story single-family dwelling of frame and brick exterior construction with 3,450 square feet of living area. The dwelling was constructed in 2013 and features a full finished basement, central air-conditioning, a fireplace, and a two-car garage containing 458 square feet of building area.¹ The home features two full baths and one half bath. The dwelling is located in Naperville, Naperville Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in the same neighborhood as the subject. The comparables consist of two-story single-family dwellings of frame or frame and brick exterior construction. The houses were built from 2003 to 2007 and range in size from 3,132 to 3,383 square feet of living area. The dwellings each have a full basement, one with finished area, one fireplace, central air-conditioning, and a two-car or three-car garage ranging in size from 479 to 608 square feet of building area. Each comparable features three full baths and one half bath. The comparables have improvement assessments ranging from \$49.02 to \$49.38 per square foot of living area. Based on this evidence, the

¹ Some details regarding the features of the subject property and appellant's comparables were not contained on appellant's grid analysis and were corrected and/or supplemented by property detail sheets submitted by the appellant and a grid analysis provided by the board of review.

appellant requested a reduction in the subject's improvement assessment to \$170,104 or \$49.31 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 \$251,550. The subject property has an improvement assessment of \$191,660 or \$55.55 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables. Two comparables have the same neighborhood code as the subject and two are noted to be in an adjacent, competitive neighborhood and were built by the same builder as the subject. The comparables consist of two-story single-family dwellings of frame and brick exterior construction. The dwellings were built from 2005 to 2015 and range in size from 3,299 to 3,479 square feet of living area. The comparables each have a full basement, three with finished area, a fireplace, and a two-car garage ranging in size from 454 to 462 square feet of building area.² Each comparable has three full baths and one half bath. The comparables have improvement assessments ranging from \$54.13 to \$57.97 per square foot of living area. 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 presented data on seven suggested comparables for the Board's consideration. The Board gave less weight to appellant's comparables which differ from the subject in basement finish and/or garage size. The Board gave less weight to board of review comparable #4 which has an unfinished basement dissimilar to the subject.

The Board finds board of review comparables #1, #2 and #3 to be the best evidence of assessment equity in the record as they are similar to the subject in age, design, location, size, and most features. These comparables had improvement assessments ranging from \$55.25 to \$57.97 per square foot of living area. The subject's improvement assessment of \$55.55 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified.

² The board of review's grid analysis did not disclose whether any of the dwellings had central air-conditioning

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: April 21, 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

AGENCY

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