



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

APPELLANT: Beatrice Klade
DOCKET NO.: 17-05679.001-R-1
PARCEL NO.: 07-36-203-006

The parties of record before the Property Tax Appeal Board are Beatrice Klade, 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: \$98,320
IMPR.: \$156,190
TOTAL: \$254,510

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 2017 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 ranch style dwelling of frame and brick exterior construction with 2,649 square feet of living area with an unfinished two-story area containing 3,147 square feet. The dwelling was constructed in 1977. Features of the home include a partial unfinished basement, central air conditioning, two fireplaces, a 280 square foot screened porch, a 136 square foot enclosed porch, a 1,044 square foot barn, a 240 square foot wood deck, a 737 square foot attached garage and a 1,960 square foot attached garage that was built in 2004.¹ The property has a 91,555 square foot site and is located in Naperville, Naperville Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of the inequity claim, the appellant submitted three equity comparables

¹ The appellant's grid analysis was devoid of some descriptive data for the subject and appellant's comparables which was drawn from evidence presented by the board of review.

located within the same neighborhood code as the subject. The comparables are described as ranch style dwellings of frame or frame and brick exterior construction that were built from 1964 to 1968. The dwellings range in size from 2,226 to 2,728 square feet of living area. Features of each comparable include an unfinished basement, central air conditioning and a garage with either 483 or 812 square feet of building area. Two comparables each have a fireplace. The comparables each have a barn ranging in size from 1,104 to 1,305 square feet of building area. Comparable #2 has a 1,099 square foot deck and comparable #3 has a 250 square foot screened porch and a 336 square foot deck. The comparables have improvement assessments ranging from \$97,820 to \$108,130 or from \$39.64 to \$46.45 per square foot of ground floor living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$254,510. The subject property has an improvement assessment of \$156,190 or \$58.96 per square foot ground floor living area. The board of review noted that the subject has 3,147 square feet of unfinished living area on the second floor that increases the building assessed value per square foot.

In response to the appellant's evidence, the board of review, through the township assessor, argued the appellant's comparables lack unfinished living area, are older dwellings and have smaller garages when compared to the subject. Comparables #1 and #2 have less living area than the subject.

In support of the subject's assessment, the board of review submitted information on five equity comparables, two of which are located within the same neighborhood code as the subject. The comparables are described as ranch style dwellings of frame or frame and brick exterior construction that were built from 1955 to 1987. The dwellings range in size from 2,262 to 4,112 square feet of living area. The comparables each have a basement, with one having finished area, one or two fireplaces and a garage ranging in size from 550 to 1,244 square feet of building area. Four comparables each have a patio, a deck and/or screened porch ranging in size from 224 to 1,585 square feet. Four comparables each have a barn or hangar ranging in size from 672 to 6,108 square feet. The comparables have improvement assessments ranging from \$99,750 to \$162,670 or from \$38.93 to \$54.54 per square foot of ground floor living area. The board of review also submitted property record cards and a location map of the subject and both parties' comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant argued 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 record contains eight equity comparables for the Board's consideration. The Board gave less weight to board of review comparable #2 which is an older and larger dwelling when compared to the subject. Less weight was also given to board of review comparables #3 through #5 due to their distant locations from the subject and the other comparables in the record as referenced by the location map presented by the board of review. The Board gives more weight to the appellant's comparables and board of review comparable #1 as they are more similar to the subject in location, dwelling size, design, age and most features. However, the subject has an additional 3,047 square feet of unfinished area on the second floor that could be finished for future living area unlike the comparables. The comparables have improvement assessments ranging from \$97,820 to \$123,380 or from \$39.64 to \$54.54 per square foot of living area. The subject property has an improvement assessment of \$156,190 or \$58.96 per square foot of living area, which falls above the range established by the best equity comparables but justified when considering the subject's additional 3,147 square feet of unfinished area on the second floor and significantly larger garage feature. After considering adjustments to the comparables for lack of unfinished two-story area, smaller garage feature and any other differing features when compared to the subject, the Board finds the appellant failed to 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(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: August 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Beatrice Klade, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187