



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

APPELLANT: Robert Gonzalez  
DOCKET NO.: 17-05714.001-R-1  
PARCEL NO.: 08-27-200-028

The parties of record before the Property Tax Appeal Board are Robert Gonzalez, the appellant, by attorney Jessica Hill-Magiera in Lake Zurich; 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:** \$70,830  
**IMPR.:** \$240,170  
**TOTAL:** \$311,000

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 part one-story and part two-story dwelling of frame exterior construction with 4,349 square feet of living area. The dwelling was constructed in 1997. Features of the home include a full basement with finished area, central air conditioning, two fireplaces, inground swimming pool and an 864 square foot garage. The property has a 62,844 square foot site and is located in Naperville, Lisle Township, DuPage County.<sup>1</sup>

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on eight comparable sales located within .57 of a mile from the subject. These comparables are described as part two-story and part one-story dwellings of frame, brick or frame and brick exterior construction built from 1990 to 2002 on sites ranging in size from 11,138 to 27,105 square feet of land area. They range in size from 3,926 to 4,928

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<sup>1</sup> The appellant's grid analysis was devoid of some pertinent descriptive data of the subject and appellant's comparables, which was drawn from the evidence provided by the board of review.

square feet of living area. The comparables have basements, with five having finished area. Other features of each comparable include central air conditioning, one to four fireplaces and a garage ranging in size from 648 to 870 square feet of building area. The comparables sold from August 2016 to July 2017 for prices ranging from \$460,000 to \$739,500 or from \$104.95 to \$176.91 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$311,000. The subject's assessment reflects a market value of \$933,093 or \$214.55 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for DuPage County of 33.33% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, the board of review submitted a detailed grid analysis and a location map of the subject and both parties' comparable sales. The board of review submitted a listing sheet for appellant's comparable sale #1 that described the home was being sold "as is" and in need of much repair and upgrading.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located from .51 to 2.47 miles from the subject. The comparables are described as part two-story and part one-story dwellings of frame, brick or frame and brick exterior construction built between 1978 to 2002 on sites ranging in size from 25,309 to 94,206 square feet of land area. The dwellings range in size from 4,095 to 5,077 square feet of living area. Features of each comparable include a basement with finished area, one to four fireplaces and a garage ranging in size from 656 to 1,001 square feet of building area. Comparable #1 has an inground swimming pool. These comparables sold from June 2015 to November 2016 for prices ranging from \$907,000 to \$1,542,000 or from \$201.83 to \$303.72 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant's counsel submitted rebuttal comments arguing the board of review sales #1 and #2 are not comparable to the subject due to their distant location and/or the date of sale not being proximate to the assessment date at issue.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the parties submitted 12 comparables sales to support their respective positions. The Board gave less weight to the appellant's comparable #1 due to its condition at the time of sale and appellant's comparables #2 through #6 and #8 which have significantly smaller lot sizes

when compared to the subject's lot size. The Board gave less weight to board of review comparables #1 and #2 due to their distant locations from the subject property.

The Board finds the best evidence of market value to be appellant's comparable #7 along with board of review comparables #3 and #4 as they are similar to the subject in location, dwelling size and some features. However, each comparable is an older dwelling with a smaller basement that has less finished area in the basement. These comparables sold from January to November 2016 for prices ranging from \$739,500 to \$925,000 or \$176.91 to \$219.71 per square foot of living area, including land. The subject's assessment reflects a market value of \$933,093 or \$214.55 per square foot of living area, including land, which falls within the range on a square foot basis established by the best comparables sales in this record and just outside on an overall price basis but justified when considering the subject's newer dwelling and larger basement feature with finished area. After considering adjustments to the comparables for differences including age and basement feature when compared to the subject, the Board finds 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: September 15, 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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