



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

APPELLANT: Netra Technologies, Inc.  
DOCKET NO.: 17-05767.001-R-1  
PARCEL NO.: 08-26-302-106

The parties of record before the Property Tax Appeal Board are Netra Technologies, Inc., the appellant, by attorney Jerri K. Bush, of the Law Office of Jerri K Bush 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:** \$12,840  
**IMPR.:** \$73,170  
**TOTAL:** \$86,010

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 two-story townhouse of frame exterior construction with 1,953 square feet of living area. The dwelling was constructed in 1999. Features of the home include an unfinished basement, central air conditioning and a 400 square foot garage. The property is located in Woodridge, Lisle Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located on same street and within 343 feet from the subject. These comparables are described as two-story townhouses of frame construction built in 2000 or 2001. The dwellings have either 1,887 or 1,950 square feet of living area. The comparables have basements, with one being a walkout that is finished.<sup>1</sup> Other

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<sup>1</sup> The Multiple Listing Service Sheet for comparable sale #1 submitted by the appellant indicated it has a finished walk-out basement.

features of each comparable include central air conditioning and a 400 square foot garage. The comparables sold in April or May 2016 for prices ranging from \$217,500 to \$275,000 or from \$115.26 to \$141.03 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 \$86,010. The subject's assessment reflects a market value of \$258,056 or \$132.13 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 support of its contention of the correct assessment the board of review submitted information on three comparable sales located on same street and within .06 of a mile from the subject. Board of review comparable #2 and appellant's comparable #1 are the same property. The comparables are described as two-story townhouses of frame construction built between 1999 and 2001. The dwellings range in size from 1,804 to 1,950 square feet of living area. The comparables have walk-out basements, with two having finished area. Other features of each comparable include central air conditioning and a 400 square foot garage. Comparable #2 has a fireplace. These comparables sold between May and August 2016 for prices ranging from \$267,000 to \$275,000 or from \$141.03 to \$148.42 per square foot of living area, land included. The board of review also submitted a location map of the subject and both parties' comparable sales. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 five comparables which includes one comparable common to support their respective positions. These comparables are similar to the subject in location, dwelling size, style, age and most features except for appellant's comparables #2 and #3 which do not have walk-out basements like the subject and thus, were given less weight. The Board gave most weight to the board of review comparables which includes the parties' common comparable as they all have walk-out basements like the subject. However, two of these comparables' basements are partially finished unlike the subject that require downward adjustments. The best comparables sold from May to August 2016 for prices ranging from \$267,000 to \$275,000 or from \$141.03 to \$148.42 per square foot of living area, including land. The subject's assessment reflects a market value of \$258,056 or \$132.13 per square foot of living area, including land, which falls below the range established by the best comparables sales in this record. After considering adjustments to the comparables for differences including basement finished area 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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