



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

APPELLANT: Jason Smith
DOCKET NO.: 18-05084.001-R-1
PARCEL NO.: 08-22-202-026

The parties of record before the Property Tax Appeal Board are Jason Smith, the appellant, by attorney Sreeram Natarajan, of Natarajan Worstell 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 **a reduction** 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: \$57,670
IMPR.: \$110,060
TOTAL: \$167,730

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 2018 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 brick exterior construction with 3,237 square feet of living area. The dwelling was constructed in 1991. Features of the home include a basement with finished area, central air conditioning, two fireplaces, 3.5 baths, and a two-car attached garage with 537 square foot of building area. The property has a 10,070 square foot site and is located in Woodridge, Lisle Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables located within 2,515 feet or approximately .06 of a mile from the subject. The comparables are described as two-story dwellings of brick exterior construction that were constructed from 1990 to 1993 and range in size from 2,956 to 3,472 square feet of living area. Four of the comparables have unfinished basements and one comparable lacked a basement

foundation. Each comparable has central air conditioning, one or two fireplaces, 2.5 baths, and a two-car or a three-car garage ranging in size from 420 to 762 square feet of building area. The comparables have improvement assessments ranging from \$94,910 to \$114,010 or from \$31.62 to \$33.75 per square foot of living area.

The appellant also submitted a copy of the final decision from the DuPage County Board of Review disclosing the subject property had a total assessment of \$196,180. The subject has an improvement assessment of \$138,510 or \$42.79 per square foot of living area.

Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$105,818.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property.

Conclusion of Law

The appellant 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 met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the only evidence of assessment equity to be the five comparables submitted by the appellant. The Board gave less weight to comparable #3 which has a larger three-car garage and comparable #4 which lacks a basement foundation when compared to the subject. The Board finds the best evidence of assessment equity to be comparables #1, #2 and #5 which are similar to the subject in location, dwelling size, design, foundation type and age. However, each comparable has one less full bath, one less fireplace and lacks finished basement area when compared to the subject. These comparables have improvement assessments ranging from \$94,910 to \$109,780 or from \$31.62 to \$33.75 per square foot of living area. The subject has an improvement assessment of \$138,510 or \$42.79 per square foot of living area, which falls above the range established by the best comparables in the record. The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a). The Board has examined the evidence submitted by the appellant and finds that a reduction in the assessed valuation of the subject property 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: March 16, 2021



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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