



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

APPELLANT: 116 S Webster, LLC
DOCKET NO.: 19-01152.001-C-1
PARCEL NO.: 07-13-422-020

The parties of record before the Property Tax Appeal Board are 116 S Webster, LLC, the appellant, by attorney Monica Millan, of Lynch Thompson LLP 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: \$37,270
IMPR.: \$190,130
TOTAL: \$227,400

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 2019 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 commercial building of frame exterior construction with 2,535 square feet of building area. The building was built in 1986 and is approximately 34 years old. The property has a land to building ratio of 1.11:1. The property has a 2,811 square foot site and is located in Naperville, Naperville Township, DuPage County.

The appellant appeared through counsel before the Property Tax Appeal Board by virtual hearing contending assessment inequity of land and improvement as the bases of the appeal. In support of this argument the appellant submitted information on three equity comparables located from .02 to .05 of a mile from the subject property. The comparables have sites ranging in size from 5,330 to 10,890 square feet of land area. The comparables were improved with two-story commercial buildings of frame exterior construction ranging in size from 1,216 to 2,259 square feet of building area. The comparables range in age from 109 to 149 years old. The properties

have land to building ratios ranging from 4.38:1 to 5.5:1. The comparables have improvement assessments ranging from \$51,900 to \$81,860 or from \$31.22 to \$67.32 per square foot of building area. The comparables have land assessments ranging from \$83,570 to \$150,270 or from \$12.60 to \$15.68 per square foot of land area. The appellant requested that the assessment of the subject property be reduced to \$148,058.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$227,400. The subject property has an improvement assessment of \$190,130 or \$75.00 per square foot of building area and a land assessment of \$37,270 or \$13.26 per square foot of land area. Representing the board of review was Board Member, Carl Peterson. Peterson called as his witness Warren Dixon III, Naperville Township Assessor.

As to the appellant's evidence, the board of review submitted a brief from the Naperville Township Assessor's Office critiquing the appellant's comparables. The assessor disclosed that the appellant's comparables are single tenant office buildings whereas, the subject property is retail on the first floor and office on the second floor. Also included was income information and comparable sales which will not be further discussed as this is not responsive to the appellant's equity argument.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located from .10 of a mile to .14 of a mile from the subject property. The comparables have sites ranging in size from 2,805 to 6,820 square feet of land area. The comparables were improved with two-story commercial buildings ranging in size from 2,646 to 4,440 square feet of building area. Two of the comparables were built in 1890 and 1905. These comparables consist of retail on the first floor and office on the second floor. These properties have land to building ratios ranging from 1:00:1 to 1.54:1. The comparables have improvement assessments ranging from \$160,350 to \$369,210 or from \$60.60 to \$92.30 square feet of building area. The comparables have land assessments of \$48,490 or \$117,060 or from \$16.13 to \$17.29 per square foot of land area. The board of review request that the subject's assessment be confirmed.

Under rebuttal, the appellant's attorney submitted a brief critiquing the board of review's comparables. Also submitted were "two replacement comparables" for the Board's consideration.

Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec. 1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or **newly discovered comparable properties**. (86 Ill. Admin. Code, Sec. 1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the two replacement comparables submitted by appellant in conjunction with her rebuttal argument.

In sur-rebuttal, the board of review submitted an assessor's response to the appellant's rebuttal evidence.

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 on grounds of lack of assessment uniformity

The Board finds the record contains six land equity comparables submitted by the parties in support of their respective positions. The Board gave less weight to the appellant's comparables #2 and #3 along with board of review comparable #1 due to their larger site sizes when compared to the subject. The Board finds the best evidence of land assessment equity to be the remaining comparables. These comparables have varying degrees of similarity when compared to the subject in location and site size. The assessments are either \$48,490 or \$83,570 or from \$15.68 to \$17.29 per square foot of land area. The subject's land assessment of \$37,270 or \$13.26 per square foot of land area falls below the range of the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed.

The record also contains six improvement equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 along with board of review comparable #1 as these properties are smaller or larger in building size when compared to the subject.

The Board finds the best evidence of improvement equity to be the remaining comparables. These comparables are similar in location and building size. These comparables had improvement assessments that ranged from \$70,530 to \$276,890 or from \$31.22 to \$92.30 per square foot of building area. The subject's improvement assessment of \$190,130 or \$75.00 per square foot of building 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 the subject's improvement assessment is supported. Based on this record the Board finds the appellant did not 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:

December 21, 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

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