



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

APPELLANT: Charles and Gail Aranoff  
DOCKET NO.: 19-03097.001-R-1  
PARCEL NO.: 08-33-214-009

The parties of record before the Property Tax Appeal Board are Charles and Gail Aranoff, the appellants; 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:** \$53,700  
**IMPR.:** \$106,650  
**TOTAL:** \$160,350

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 dwelling of frame construction with 2,908 square feet of living area. The dwelling was constructed in 1993. Features of the home include a partially finished basement,<sup>1</sup> central air conditioning, a fireplace and a 440 square foot garage. The property has a 9,436 square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$445,000 as of January 1, 2019. The appellants' appraiser utilized the sales comparison approach to value the subject property and selected five comparable properties that had sale dates ranging from August 2016 to November 2018 and sold for prices ranging from \$432,500 to \$460,000 or from

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<sup>1</sup> The parties differ as to whether the subject's basement has finished area, however, the Board finds the discrepancy will not impact its decision for this appeal.

\$143.31 to \$163.70 per square foot of living area, including land. Based on this evidence, the appellants requested that the subject's assessment be reduced to \$148,333.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$160,350. The subject's assessment reflects a market value of \$486,056 or \$167.14 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for DuPage County of 32.99% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales that were located within the same neighborhood code as the subject property. One of the comparables was also submitted within the appellants' appraisal. The comparables sold from July 2018 to April 2019 for prices ranging from \$460,000 to \$520,500 or from \$163.70 to \$170.01 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter regarding the appellants' appraisal, the Board gave less weight to the value conclusion due to the appraisers use of sales that occurred in 2016 and 2017, when the record contains equally comparable sales from the board of review that occurred more proximate in time to the January 1, 2019 assessment date at issue. The Board further finds that the board of review's comparable sales were available at the time that the appellants' appraiser selected comparable sales for the subject's assignment.

The Board finds the best evidence of market value to be the appellants' appraisal sale #1, as well as the board of review's comparable sales, which includes the appellants' appraisal sale #5. These comparables were similar to the subject in location, style, age, size and some features. These comparables also sold proximate in time to the January 1, 2019 assessment date at issue. The best comparable sales in this record sold from February 2018 to April 2019 for prices ranging from \$444,000 to \$520,500 or from \$149.90 to \$170.01 per square foot of living area, including land. The subject's assessment reflects a market value of \$486,056 or \$167.14 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessment is supported. The Board gave less weight to the remaining comparables from the appellants' appraisal due to their sale dates occurring greater than 12 months prior to the January 1, 2019 assessment date at issue. Based on the evidence in this record, 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: April 20, 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

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

APPELLANT

Charles and Gail Aranoff  
1767mGeorgetown Court  
Naperville, IL 60565

COUNTY

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