



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Allen Kanter
DOCKET NO.: 20-08286.001-R-1
PARCEL NO.: 07-07-305-006

The parties of record before the Property Tax Appeal Board are Allen Kanter, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, 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 **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:	\$97,930
IMPR.:	\$220,920
TOTAL:	\$318,850

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 2020 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 and brick exterior construction with 4,953 square feet of living area. The dwelling was constructed in 1998. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 1,051 square foot 3-car attached garage. The property has a 46,898 square foot cul de sac site adjacent to a golf course and is located in Aurora, Naperville Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. The appellant did not contest the land assessment. In support of this argument, the appellant submitted information on three equity comparables located in the same neighborhood code as the subject as defined by the township assessor. The comparables are improved with two-story dwellings of frame and brick exterior construction ranging in size from 3,976 to 5,040 square feet of living area. The dwellings were constructed from 1991 to 1993. The comparables have basements, two of which

have finished area. Features of each comparable include central air conditioning, one to three fireplaces and a three-car or four-car garage. The comparables have improvement assessments ranging from \$142,900 to \$182,720 or from \$35.94 to \$38.38 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$318,850. The subject property has an improvement assessment of \$220,920 or \$44.60 per square foot of living area.

In response to the appeal, the board of review through the township assessor noted the subject is located in Stonebridge which is a large neighborhood with several "pods" of differing quality and priced housing. As such, the appellant's comparables #2 and #3 are in different pods as the subject and are not the best indicators for a uniformity appeal based on the map displaying the locations of both parties' comparables in relation to the subject. Comparable #3 also has significantly less living area and is an older dwelling. The assessor also submitted exterior photographs and property record cards for both the subject and both parties' comparables.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located on the same street and same neighborhood code as the subject as defined by the township assessor. The comparables consist of two-story dwellings of frame, brick, or frame and brick exterior construction ranging in size from 4,455 to 5,084 square feet of living area. The dwellings were constructed from 1996 to 1999. The comparables feature basements with one having finished area. Each comparable has central air conditioning, one to three fireplaces and a three-car or four-car garage ranging in size 706 to 1,137 square feet of building area. The comparables have improvement assessments ranging from \$203,600 to \$225,940 or from \$44.44 to \$46.40 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted seven equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #2 and #3 which are less similar to the subject in location, age and/or dwelling size.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 and the board of review comparables. These comparables are more similar to the subject in location,

design, dwelling size, age and some features. The comparables have improvement assessments ranging from \$182,210 to \$225,940 or from \$38.38 to \$46.40 per square foot of living area. The subject has an improvement assessment of \$220,920 or \$44.60 per square foot of living area, which falls within the range established by the best comparables in this record. After considering adjustments to the best 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 no reduction in the subject's assessment is 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:

C E R T I F I C A T I O N

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:

May 16, 2023



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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