



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

APPELLANT: Kevin Kelly
DOCKET NO.: 22-03447.001-R-1
PARCEL NO.: 07-13-425-011

The parties of record before the Property Tax Appeal Board are Kevin Kelly, the appellant, by attorney Brianna L. Golan, of Golan Christie Taglia 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 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: \$167,330
IMPR.: \$373,250
TOTAL: \$540,580

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 2022 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 2-story dwelling of brick exterior construction with 5,128 square feet of living area. The dwelling was built in 2016. Features of the home include a basement with finished area, central air conditioning, and a two-car garage containing 688 square feet of building area¹. The property has a 16,447 square foot site and is located in Naperville, Naperville Township, DuPage County.

The appeal petition disclosed the subject was owner-occupied.

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 three equity

¹ Details not reported by the appellants were drawn from the subject's property record card submitted by the board of review.

comparables with varying degrees of similarity to the subject. The comparables have improvement assessments that range from \$195,220 to \$376,920 or from \$44.73 to \$72.40 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 \$566,680. The subject property has an improvement assessment of \$399,350 or \$77.88 per square foot of living area. The board of review disclosed the first year of the general assessment period was 2019 and a township equalization factor of 1.0370 was applied in the 2022 tax year to all non-farm properties in Naperville Township.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables with varying degrees of similarity to the subject. The comparables have improvement assessments that range from \$394,400 to \$417,200 or from \$76.50 to \$81.67 per square foot of living area.

The board of review also submitted a map depicting the locations of both parties' comparables and a Comparable Report which critiqued both parties' comparables as to similarities and differences from the subject. The board of review also noted that the subject has a pending 2021 appeal with the PTAB. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The Property Tax Appeal Board takes judicial notice that the subject property was the subject matter of appeal before it for the 2021 tax year under Docket No. 21-07005. In this appeal, the Board issued a decision lowering the total assessment of the subject to \$521,290 based on an agreement of the parties.

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 Property Tax Appeal Board finds the subject property was the matter of an appeal before this Board for the 2021 tax year under Docket Number 21-07005. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$521,290 based on an agreement between the parties. The Board further finds Section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

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 on which a residence occupied by the owner is situated, such

reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185.

The record further indicates that the subject property is an owner-occupied dwelling. The Board also finds that the 2019 and 2022 tax years are within the same general assessment period and that an equalization factor of 1.0370 was applied in Naperville Township in 2022. The Property Tax Appeal Board takes notice that DuPage's quadrennial general assessment period began in the 2019 tax year and continues through the 2022 tax year. Furthermore, the decision of the Property Tax Appeal Board for the 2021 tax year has not been reversed or modified upon review and there was no evidence the subject property subsequently sold establishing a different fair cash value. Therefore, applying section 16-185 of the Property Tax Code would result in a total assessment of \$540,580, as rounded,² which is lower than the subject's 2022 total assessment of \$566,680, as determined by the DuPage County board of review. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision plus the application of the 2022 township equalization factor.

In conclusion, after considering the requirements of section 16-185 of the Property Tax Code, the Board finds that a further reduction in the subject's assessment is not appropriate and finds it unnecessary to further discuss or analyze the equity comparables submitted by either party.

² The Board recognizes an assessment practice in DuPage County to round assessments to the nearest \$10 increment.

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:

May 21, 2024



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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