



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

APPELLANT: Robert & Janet Ackmann
DOCKET NO.: 22-03601.001-R-1
PARCEL NO.: 07-13-217-092

The parties of record before the Property Tax Appeal Board are Robert & Janet Ackmann, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$55,200
IMPR.: \$136,740
TOTAL: \$191,940

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 townhome of brick exterior construction with 2,479 square feet of living area. The dwelling was constructed in 2002. Features of the home include a basement with finished area, central air conditioning, one fireplace and a garage containing 449 square feet of building area. The property has a 3,680 square foot site and is located in Naperville, Naperville Township, DuPage County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on five equity comparables located in the same assessment neighborhood as the subject and within .11 of a mile from the subject property. The comparables are improved with 2-story townhomes of brick exterior construction ranging in size from 2,310 to 2,611 square feet of living area. The dwellings were built in 2003. Each comparable is reported to have an unfinished basement, central air conditioning and a garage containing 484 square feet of building area. The comparables have improvement assessments that range from \$117,370 to \$132,270 or from \$50.52 to \$50.81 per square foot of living area. Based on

this evidence, the appellants requested the subject's improvement assessment be reduced to \$125,235 or \$50.52 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$191,940. The subject property has an improvement assessment of \$136,740 or \$55.16 square foot of living area.

In response to the appeal, the board of review provided property record cards for both parties' comparables, indicating that the comparables submitted by the appellants each have a garage ranging in size from 390 to 494 square feet of building area with comparables #1 through #4 having one fireplace. The board of review also submitted a location map depicting the location of the subject property in relation to the comparable sales submitted by each party.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located in the same assessment neighborhood as the subject and within .07 of a mile from the subject property. The comparables are improved with 2-story townhomes of brick exterior construction containing either 2,310 or 2,479 square feet of living area. The dwellings were built in 2002 and 2003. Each comparable has a basement with finished area, central air conditioning and a garage containing either 390 or 449 square feet of building area. Three comparables each have either one or two fireplaces. The comparables have improvement assessments ranging from \$128,020 to \$137,850 or from \$55.36 to \$56.44 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 taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties provided ten suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellants' comparables due to their unfinished basements when compared to the subject and other comparables in the record.

The Board finds the best evidence of assessment equity to be the board of review comparables. The Board finds that these comparables are most similar to the subject in location, design, age, dwelling size and features. The comparables have improvement assessments ranging from \$128,020 to \$137,850 or from \$55.36 to \$56.44 per square foot of living area. The subject's improvement assessment of \$136,740 or \$55.16 per square foot of living area, falls within the range established by the best comparables contained in the record on a total improvement basis and below on a per square foot bases. Based on this record and after considering adjustments to the comparables for differences from the subject, the Board finds the appellants did not demonstrate

with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the 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 16, 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

AGENCY

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