



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

APPELLANT: Michael Ramelli
DOCKET NO.: 12-03933.001-R-1
PARCEL NO.: 07-24-111-004

The parties of record before the Property Tax Appeal Board are Michael Ramelli, the appellant, by attorney David C. Dunkin of Arnstein & Lehr, LLP in Chicago; and the DuPage County Board of Review.

Based on the facts and exhibits presented, 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: \$37,450
IMPR.: \$84,030
TOTAL: \$121,480

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 2012 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 is improved with a one-story dwelling of brick and frame construction with 1,850 square feet of living area. The dwelling was constructed in 1986. Features of the home include an unfinished walk-out basement, central air conditioning, one fireplace and a two-car attached garage with 461 square feet of building area. The property has a 7,540

square foot site and is located in Naperville, Naperville Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with one-story dwellings of brick and frame construction that ranged in size from 1,850 to 1,868 square feet of living area. The dwellings were constructed from 1984 to 1987. Each home had an unfinished basement, central air conditioning, one fireplace and a two-car garage. These properties had improvement assessments ranging from \$77,550 to \$79,940 or from \$41.92 to \$43.13 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$78,814.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$121,480. The subject property has an improvement assessment of \$84,030 or \$45.42 per square foot of living area. In support of its contention of the correct assessment the board of review submitted a statement explaining that the subject's development is composed of 38 parcels improved with a mixture of attached (sharing a common wall) and detached free standing housing. The statement indicated the detached dwellings have been assigned a slightly higher base assessment price per square foot than the attached dwellings. The subject dwelling is a detached dwelling.

In rebuttal the board of review submission indicated appellant's comparables #1, #2 and #3 lack a walk-out basement and appellant's comparables #1 and #4 are attached dwellings.

In support of the assessment the board of review submitted information on three detached ranch style dwellings that had either 1,850 or 2,138 square feet of living area. The dwellings were constructed in 1982 and 1985. Each comparable had a walk-out basement with one being finished, central air conditioning, one fireplace and a two-car garage. These properties had improvement assessments ranging from \$83,490 to \$102,150 or from \$45.12 to \$47.77 per square foot of living area, including land. The board of review requested confirmation of the assessment.

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.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3 and board of review comparables #1 and #2. These comparables were improved with detached ranch style dwellings that were similar to the subject in size, age and features. These comparables had improvement assessments that ranged from \$79,180 to \$85,650 or from \$42.57 to \$46.29 per square foot of living area. The subject's improvement assessment of \$84,030 or \$45.42 per square foot of living area falls within the range established by the best comparables in this record. Less weight was given appellant's comparables #1 and #4 as these are attached one-story dwellings while the subject is a detached home. The Board gave less weight to board of review comparable #3 due to differences from the subject in size and finished basement area. 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.

Chairman

K. L. Ferr

Member

JR

Member

Mark Albino

Member

Jerry White

Acting 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: September 18, 2015

A. Portol

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 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 the subsequent year 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.

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.