



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

APPELLANT: Christine Bukowski
DOCKET NO.: 13-02870.001-R-1
PARCEL NO.: 08-19-215-011

The parties of record before the Property Tax Appeal Board are Christine Bukowski, the appellant, by attorney David Lavin of Robert H. Rosenfeld and Associates, LLC 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: \$85,820
IMPR: \$336,400
TOTAL: \$422,220

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 2013 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 three-story single family dwelling of brick and frame construction with 5,913 square feet of living area. The dwelling was constructed in 2007. Features of the home include a basement that is partially finished, central air conditioning, three fireplaces and an attached garage with 738 square feet of building area. The

property has a 10,977 square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales described as being improved with a two-story dwelling and two three-story dwellings of brick and frame construction that ranged in size from 4,991 to 6,446 square feet of living area. Each comparable has a basement with one being reported as finished, central air conditioning, two to six fireplaces and a three-car or a four-car garage. The sales occurred in January 2012 and September 2012 for prices ranging from \$1,050,000 to \$1,345,000 or from \$193.41 to \$212.18 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to reflect a market value of \$1,210,194 or \$204.67 per square foot of living area, including land, which was the average price of the comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$422,220. The subject's assessment reflects a market value of \$1,267,167 or \$214.30 per square foot of living area, land included, when using the 2013 three year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales identified by the Lisle Township Assessor's office. The comparables were improved with two-story dwellings that ranged in size from 5,298 to 5,751 square feet of living area and were of frame or brick construction. The dwellings were built from 2004 to 2008. Each comparable had a finished basement, central air conditioning, two or four fireplaces and attached garages ranging in size from 691 to 850 square feet of building area. The comparables sold in June 2012 and August 2012 for prices ranging from \$1,325,000 to \$1,550,000 or from \$230.39 to \$292.56 per square foot of living area, including land.

The assessor's evidence also disclosed that appellant's comparables #1 and #3 as well as the comparables provided by the assessor had the same neighborhood code as the subject property. The assessor also provided a map depicting the location of the comparables in relation to the subject property. The assessor also asserted that none of the appellant's comparables had finished basements.

Conclusion of Law

The appellant contends 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 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 market value to be appellant's comparable sales #1 and #3 as well as the comparables submitted by the board of review. These comparables were relatively similar to the subject in location, age, style, size and features. These comparables sold for prices ranging from \$208.66 to \$292.56 per square foot of living area, including land. The subject's assessment reflects a market value of \$214.30 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Less weight was given appellant's comparable sale #2 due to differences from the subject in location. Based on this evidence the Board finds a reduction in the subject's assessment is not warranted.

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. Fan

Mario Alvarez

Member

Member

JR

Jerry White

Member

Acting Member

Robert Steffen

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: December 18, 2015

A. Proctor

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.