



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

APPELLANT: Ned Musselman  
DOCKET NO.: 07-04394.001-R-1  
PARCEL NO.: 08-17-207-029

The parties of record before the Property Tax Appeal Board are Ned Musselman, the appellant; 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:** \$49,100  
**IMPR.:** \$64,380  
**TOTAL:** \$113,480

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story single family dwelling of frame construction containing 2,436 square feet of living area. The dwelling was constructed in 1973. Features of the home include an unfinished basement, central air conditioning, a fireplace and a two-car garage with 440 square feet. The subject property is located in Naperville, Lisle Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board contending the assessment was excessive. On the petition the appellant indicated assessment inequity was the basis of the appeal. In support of his argument, however, the appellant submitted the listing sheets for four comparable sales. The appellant did not complete Section V of the appeal form setting forth the characteristics of the comparables; however, the township assessor did provide the property record cards and a grid analysis for three of the four comparables used by the appellant, which will be used by the Property Tax Appeal Board. The listing sheet for comparable one disclosed a two-story

dwelling built in 1979 with a full finished basement, central air conditioning, a fireplace and a two-car garage. This property sold in November 2006 for a price of \$600,000. The three remaining comparables were composed of two-story frame dwellings that ranged in size from 2,492 to 2,526 square feet of living area. Each comparable has an unfinished basement, one fireplace, central air conditioning<sup>1</sup> and an attached garage that ranged in size from 440 to 506 square feet. These three properties sold from March 2006 to August 2007 for prices ranging from \$385,000 to \$486,250 or from \$153.26 to \$192.50 per square foot of living area.

At the hearing the appellant testified that Naper Boulevard was adjacent to the backyard of his property. He testified that a previous assessor had given some consideration to the subject's location and the noise and dirt due to the road. The appellant argued that some consideration should be given to the subject's location in establishing the subject's assessment. The appellant also testified he could not maintain his property. He explained that from the back of his lot to the center of Naper Boulevard is 24 feet down. The back of his lot was depicted on Appellant's Exhibit A. The appellant also asserted that the value of his house is less than other homes.

Based on this evidence the appellant requested the subject's assessment be reduced to \$100,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$113,480 was disclosed. The subject's assessment reflects a market value of \$340,440 or \$139.75 per square foot of living area. The subject has an improvement assessment of \$64,380 or \$26.43 per square foot of living area.

The board of review was represented at the hearing by Carl Peterson, member of the DuPage County Board of Review. In support of the assessment the board of review submitted Exhibit #1 containing comparables selected by the township assessor's office and an analysis of the comparables submitted by the appellant that was also prepared by the township assessor's office. The board of review called as its witnesses Lisle Township Deputy Assessors Tom McCabe and Carol Scholl.

The assessor's office presented information on three comparables located along the subject's street improved with two-story dwellings of frame construction that ranged in size from 2,512 to 2,526 square feet of living area. The comparables were constructed in 1973 and 1974 and were assigned a grade of 6. The subject property had a grade of 6. Each comparable had a

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<sup>1</sup> The listing sheet for the property located at 6S235 Cape Road, property index number 08-17-297-104, used by both the appellant and the board of review, indicated this property had central air conditioning.

basement with one being partially finished, each comparable had central air conditioning, each comparable had one fireplace and each comparable had an attached garage that ranged in size from 484 to 1,160 square feet. Assessor's comparables 2 and 3 were also submitted by the appellant. These properties sold from February 2003 to August 2007 for prices ranging from \$357,400 to \$486,250 or from \$142.28 to \$192.50 per square foot of living area. These properties had improvement assessments that ranged from \$67,230 to \$76,540 or from \$26.76 to \$30.30 per square foot of living area.

Deputy Township Assessor Scholl testified there was a 20% reduction on the lot assessment and a 15% reduction on the building assessment due to traffic. The witness testified land is assessed on a site basis. The deputy assessor indicated those properties located along Naper Boulevard were all treated the same.

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

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board finds the evidence in the record does not support a reduction in the assessment of the subject property.

The appellant argued the market value of the subject property was excessive due to its location along Naper Boulevard. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). The Board finds the evidence in the record does not demonstrate the subject's assessment is excessive in relation to the property's market value.

The Board finds the three comparables submitted by the board of review, two of which were also submitted by the appellant, were the best comparables in the record. These three comparables were located along the same street as the subject and Naper Boulevard was directly behind two of the comparables. The comparables were improved with two-story dwellings of frame construction that ranged in size from 2,512 to 2,526 square feet of living area. The comparables were constructed in 1973 and 1974 and were assigned a grade of 6, the same grade as the subject dwelling. Each comparable had a basement with one being partially finished, each comparable had central air conditioning, each comparable had one fireplace and each comparable had an attached garage that ranged in size from 484 to 1,160 square feet. Two of these properties sold in September 2006 and August 2007 for prices of \$385,000 and \$486,250 or for \$153.26 and \$192.50 per square foot of living area. The subject's total assessment of \$113,480 reflects a market value of \$340,440 or \$139.75 per square foot of living area, which is below that established by the best

comparables in the record. The Board finds this market data demonstrates the subject's assessment is not excessive in relation to the property's market value.

The Board finds the appellant did indicate on the petition that assessment inequity was the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is not warranted on this basis.

The Board finds the three previously mentioned comparables were the best in the record. Testimony provided by the township assessors indicated that two of these properties as well as the subject were receiving assessment adjustments due to their locations adjacent to Naper Boulevard. The Board finds the same three comparables located along the subject's street had improvement assessments that ranged from \$67,230 to \$76,540 or from \$26.76 to \$30.30 per square foot of living area. The subject has an improvement assessment of \$64,380 or \$26.43 per square foot of living area, which is below the range of the most similar comparables in the record. The most similar comparables had land assessments ranging from \$51,660 to \$60,820. The subject has a land assessment of \$49,100, below the range established by the best comparables in the record. The Board finds this evidence demonstrates the subject is being equitably assessed and no reduction is warranted based on a lack of uniformity.

In conclusion the Board finds the assessment of the subject as established by the board of review is correct and no reduction is 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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: November 25, 2009

*Allen Castrovillari*

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.