



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

APPELLANT: Glen Gutzke
DOCKET NO.: 11-00097.001-R-1
PARCEL NO.: 12-02-06-309-006-0000

The parties of record before the Property Tax Appeal Board are Glen Gutzke, the appellant, by attorney Mitchell L. Klein of Schiller Klein, PC, in Chicago, and the Will County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Will County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$56,900
IMPR.: \$257,896
TOTAL: \$314,796

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a part two-story and part one-story single-family dwelling of brick exterior construction containing 5,160 square feet of living area. The dwelling was constructed in 1995. Features of the home include a full "above-ground" unfinished basement, central air conditioning, three fireplaces on one stack and garage of 772 square feet of building area. The property has a 14,077 square foot site and is located in Naperville, DuPage Township, Will County.

The appellant's appeal is based on assessment equity regarding the subject's improvement assessment only. In support of this contention, the appellant submitted Exhibit A consisting of limited information on three comparable properties said to either be "comparable or superior" to the subject. The comparables are described as two-story dwellings that range in size from 4,902 to 5,526 square feet of living area. The dwellings are 14 or 17 years old. Each comparable is located .11 of a mile from the subject property. No details of the

features of the comparables were provided other than that each home has central air conditioning. The comparables have improvement assessments ranging from \$241,300 to \$281,400 or from \$49.22 to \$50.92 per square foot of living area. The subject's improvement assessment is \$288,400 or \$55.89 per square foot of living area, rounded. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$257,896 or \$50.00 per square foot of living area, rounded.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$345,300 was disclosed. The board of review presented a letter prepared by the DuPage Township Assessor who contended that the basis for the appellant's appeal was "comparable sales." The Property Tax Appeal Board finds this is an erroneous assertion as Section 2d of the Residential Appeal petition has marked as the basis of the appeal "assessment equity."

As part of the assessor's submission was a grid that reiterated the appellant's suggested equity comparables with additional details of the properties. According to the assessor, these comparables range in size from 4,902 to 5,395 square feet of living area. Each comparable is a part two-story and part one-story dwelling of frame or frame and masonry construction that was built in 1994 or 1997. The homes have from one to four fireplaces and garages that range in size from 721 to 1,070 square feet of building area.

Based upon the contention that the appeal concerns overvaluation of the subject property, the township assessor provided Exhibit B consisting of the Will County Sales Ratio Study for Woods of Rivermist subdivision where the subject is located and discussed the merits of the most similar comparable sale within the subdivision which indicates that the subject is correctly assessed based on its estimated market value. In further support of the subject's market value, the township assessor provided Exhibit C consisting of three additional sales of similar comparables to the subject.

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

In written rebuttal, counsel for the appellant noted that the appeal is based on equity and the board of review's submission of market value evidence does not address the issue.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is warranted.

The appellant contends unequal treatment in the subject's improvement assessment as 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); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has met this burden.

The Board finds the appellant's comparables are the similar to the subject in location, size, style, exterior construction, features and/or age. These comparables had improvement assessments that range from \$49.22 to \$52.16 per square foot of living area based upon the dwelling sizes reported by the township assessor and not refuted by the appellant. The subject's improvement assessment of \$55.89 per square foot of living area falls above the range established by the only equity comparables in this record. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Tracy A. Huff

Member

Mario Morris

Member

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: January 24, 2014

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.