



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

APPELLANT: Michael Tamburo  
DOCKET NO.: 11-03682.001-R-1  
PARCEL NO.: 07-13-406-005

The parties of record before the Property Tax Appeal Board are Michael Tamburo, the appellant, by attorney Jason T. Shilson of O'Keefe Lyons & Hynes, 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: \$85,710  
IMPR: \$204,370  
TOTAL: \$290,080**

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 2011 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 two-story dwelling of frame construction with 3,550 square feet of living area. The dwelling was constructed in 2002. Features of the home include a full finished basement, central air conditioning, a fireplace and a two-car garage. The property has an 8,336 square foot

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

The appellant contends assessment inequity as the basis of the appeal.<sup>1</sup> In support of this inequity argument, the appellant submitted information on four comparables located in the same neighborhood code assigned by the assessor as the subject property and from 0.09 to 0.12 of a mile from the subject property. The comparables consist of two-story or 2.5-story dwellings that were built between 2001 and 2003. The comparables range in size from 3,629 to 4,198 square feet of living area and have improvement assessments ranging from \$169,000 to \$220,490 or from \$46.57 to \$53.61 per square foot of living area.<sup>2</sup>

Based on this evidence, the appellant requested an improvement assessment of \$181,937 or \$51.25 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 \$290,080. The subject property has an improvement assessment of \$204,370 or \$57.57 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables that were located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of two-story dwellings that range in size from 3,358 to 3,767 square feet of living area. The homes were built between 2001 and 2007 and have full basements, two of which include finished area, central air conditioning, one or two fireplaces and a two-car or a three-car garage. The comparables have improvement assessments ranging from \$198,380 to \$224,700 or from \$57.47 to \$61.83 per square foot of living area.

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

### Conclusion of Law

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<sup>1</sup> The appellant also marked comparable sales as a basis of this appeal, but only provided sale data for one property which is insufficient market value evidence which for comparable sales requires "not fewer than three recent sales" of comparables. (86 Ill.Admin.Code §1910.65(c)(4)).

<sup>2</sup> The appellant's submission included two separate grid analyses of the same four properties which reflected differing improvement assessments for comparables #2 and #3 in each grid; the board of review reiterated the appellant's comparable properties and thus the lower improvement assessment has been accepted for analysis of the data.

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 parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #4 along with board of review comparable #3. Appellant's comparable #1 lacks the central air conditioning feature enjoyed by the subject and the remaining comparables. Appellant's comparable #4 is substantially larger than the subject dwelling and differs in design. Board of review comparable #3 is the newest construction of the comparables and thus, would be expected to carry a higher value than the subject given the differences in age.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3 along with board of review comparables #1 and #2. These four comparables were most similar to the subject in location, age, design, exterior construction and/or size and had improvement assessments that ranged from \$190,520 to \$207,640 or from \$52.33 to \$61.83 per square foot of living area. The subject's improvement assessment of \$204,370 or \$57.57 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall value and on a per-square-foot basis.

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.

Finally, the Board takes notice that the subject's total assessment reflects a market value of approximately \$870,240 or \$245.14 per square foot of living area, including land, which is supported by the one sale comparable which the appellant presented (comparable #2) which lacks any basement finish and

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sold in February 2011 for \$875,000 or \$240.32 per square foot of living area, including land.

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



Member



Member



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: November 21, 2014



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.