



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

APPELLANT: Rajeev Kumar
DOCKET NO.: 11-05821.001-R-1
PARCEL NO.: 08-27-104-022

The parties of record before the Property Tax Appeal Board are Rajeev Kumar, the appellant; and the DuPage 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 **DuPage** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 76,280
IMPR: \$166,720
TOTAL: \$243,000

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 masonry exterior construction containing 4,861¹ square feet of living

¹ The board of review evidence indicates the subject dwelling contains 5,005 square feet of living area, but submitted no supporting documentation of the

area. The dwelling was constructed in 1989. Features include an unfinished basement, central air conditioning, a fireplace and a three-car attached garage. The property has a .33 acre site. The subject property is located in Lisle Township, DuPage County.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject property was overvalued. In support of this argument, the appellant submitted three suggested comparable sales located in close proximity within the subject's subdivision. The comparables had varying degrees of similarity when compared to the subject. They sold from September 2011 to December 2012 for prices ranging from \$475,000 to \$648,000 or from \$113.47 to \$157.89 per square foot of living area including land. The comparables are from 5 to 7 years older than the subject; are somewhat smaller than the subject dwelling; and have superior finished basements. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$302,650 was disclosed. The subject's assessment reflects a market value of \$912,971 or \$187.82 per square foot of living area including land when applying the 2011 three-year average median level of assessment for DuPage County of 33.15% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted a limited analysis on four suggested comparable sales prepared by the township assessor. The comparables had varying degrees of similarity and dissimilarity when compared to the subject. They sold from November 2008 to April 2011 for prices ranging from \$905,000 to \$1,600,000 or from \$201.97 to \$252.80 per square foot of living area including land. None of the comparables are located in the subject's neighborhood code as defined by the assessor. A location map depicts the comparables are not located in close proximity to the subject. The style of the comparables were described as "1, Y or 2" with no further explanation as to their actual design. The land sizes of the comparables were not disclosed. Based on this evidence, the

dwelling size. The Board takes notice of its prior year's decision pertaining to the subject property under Docket Number 10-02586.001-R-1, which was submitted by the appellant. In that appeal, the Board found the subject dwelling contained 4,861 square feet of living area. Based on this record, the Board finds the subject dwelling has 4,861 square feet of living area.

board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant argued the assessor used comparable sales that are newer than the subject and are from distant neighborhoods that are not similar to the subject. The appellant also attempted to submit six new comparable sales and a new appraisal of the subject property in further support of the overvaluation claim. The Board cannot consider this new evidence. Section 1910.66(c) of the rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as **an appraisal or newly discovered comparable properties**. (Emphasis Added). A party to the appeal shall be precluded from submitting its own case in chief in guise of rebuttal evidence. (86 Ill.Admin.Code §1910.66(c)).

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted seven suggested comparable sales for the Board's consideration. The Board gave no weight to the suggested comparables submitted by the board of review. None of the comparables is located in close proximity to the subject and are not located in the subject's subdivision or assessment neighborhood code as defined by the local assessor. The assessor failed to disclose the land size of the comparables for comparison to the subject. Comparables #3 and #4 are considerably newer in age than the subject. Finally, the assessor described the comparables as "1, Y or 2" with no further explanation as to their actual design for comparison to the subject. All of these factors severely undermine the credibility of the board of review's evidence.

The Board finds the comparable sales submitted by the appellant are more similar to the subject in terms of location, style,

size, age and most features. They sold for prices ranging from \$475,000 to \$648,000 or from \$113.47 to \$157.89 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$912,971 or \$187.82 per square foot of living area including land, which falls above the range established by the most similar comparable sales contained in this record. Therefore, a reduction on the subject's assessment 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. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mario M. Lino

Member

J. R.

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 23, 2015

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.