



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

APPELLANT: Santosh Gupta
DOCKET NO.: 11-06033.001-R-1
PARCEL NO.: 04-21-405-013

The parties of record before the Property Tax Appeal Board are Santosh Gupta, 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: \$25,130
IMPR.: \$52,240
TOTAL: \$77,370

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a previous decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 2-story dwelling of frame construction with 1,640 square feet of living area. The dwelling was constructed in 1986. Features of the home include central air conditioning, a fireplace and a 2-car garage. The

property has a 10,514 square foot site and is located in Warrenville, Winfield Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant completed section IV of the appeal regarding recent sale data and submitted information on three comparable sales. The evidence revealed the subject was purchased on August 1, 2008 for \$215,000. The three sale comparables sold from September 2010 to February 2011 for prices ranging from \$134,900 to \$187,500 for from \$87.20 to \$115.60 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$77,370. The subject's assessment reflects a market value of \$233,394 or \$142.31 per square foot of living area, land included, when using 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 its contention of the correct assessment the board of review submitted information on four comparable sales. The four sale comparables sold from March 2010 to July 2011 for prices ranging from \$200,000 to \$302,401 for from \$138.82 to \$185.75 per square foot of living area, including land.

In rebuttal, the appellant argued the board of review's comparables were dissimilar to the subject for various reasons.

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 gives little weight to the subject's purchase in August 2008 because the purchase date is not as proximate to the assessment date at issue as are the comparable sales in this record. The Board finds the best evidence of market value to be appellant's comparable sale #1 and board of review comparable

sales #1, #3 and #4. These most similar comparables sold for prices ranging from \$111.59 to \$185.75 per square foot of living area, including land. The subject's assessment reflects a market value of \$142.31 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The Board gave less weight to the remaining comparables because of their dissimilar location, design, basement area and/or age when compared to the subject.

Based on this evidence the Board finds a reduction in the subject's assessment is not 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.

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: November 20, 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.