



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

APPELLANT: Ajay Gupta
DOCKET NO.: 12-03643.001-R-1
PARCEL NO.: 08-16-313-004

The parties of record before the Property Tax Appeal Board are Ajay 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: \$52,650
IMPR.: \$100,300
TOTAL: \$152,950

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 2012 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 is improved with a two-story dwelling of frame and brick construction with 2,936 square feet of living area. The dwelling was constructed in 1994. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached garage with 462 square feet of building area. The property is located in Lisle, Lisle Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement assessment and overvaluation as the bases of the appeal. In support of these arguments the appellant submitted information on three comparables improved with two-story dwellings that ranged in size from 2,781 to 3,022 square feet of living area. The dwellings were constructed in 1978 and 1984. Each comparable has a basement with two being finished, central air conditioning, one fireplace and an attached garage with 462 or 592 square feet of building area. The comparables had improvement assessments that ranged from \$79,550 to \$91,710 or from \$28.60 to \$30.35 per square foot of living area. These properties sold from November 2010 to August 2012 for prices ranging from \$330,000 to \$360,000 or from \$118.29 to \$119.56 per square foot of living area, including land. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$63,600 or to \$21.66 per square foot of living area and the total assessment be reduced to \$116,250.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$152,950. The subject property has an improvement assessment of \$100,300 or \$34.16 per square foot of living area, including land. The subject's total assessment reflects a market value of \$459,034 or \$156.35 per square foot of living area, including land, when applying the 2012 three year average median level of assessments for DuPage County of 33.32% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a grid analysis prepared by the Lisle Township Assessor's Office of the appellant's comparables and nine comparables identified by the township assessor.

The nine comparables provided by the township assessor were improved with two-story dwellings that ranged in size from 2,216 to 3,653 square feet of living area. These dwellings were constructed from 1976 to 1998. Each comparable was described as having a basement with three having finished area. Each comparable also had central air conditioning, one fireplace and an attached garage ranging in size from 429 to 700 square feet of building area. These comparables had improvement assessments that ranged from \$66,000 to \$131,870 or from \$28.30 to \$37.23 per square foot of living area.

The township assessor indicated that comparables #1 through #6 sold from June 2009 to August 2011 for prices ranging from

\$365,000 to \$590,000 or from \$161.51 to \$166.73 per square foot of living area, including land. The board of review requested the assessment be confirmed.

In rebuttal the appellant asserted that board of review comparables #1 and #4 have fully-finished basements that were not accounted for. The appellant also asserted that board of review comparables #2 and #3 are over-assessed when comparing their assessments to their respective assessments.

Conclusion of Law

The appellant contends in part that 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 on this basis.

The record contains nine sales submitted by the parties that sold for prices ranging from \$118.30 to \$166.73 per square foot of living area, including land. The Board finds the comparables most similar to the subject in age included board of review comparable sales #1, #2 and #6. These three comparables sold for prices ranging from \$433,000 to \$590,000 or from \$161.51 to \$163.23 per square foot of living area, including land. The subject's assessment reflects a market value of \$459,034 or \$156.35 per square foot of living area, including land, which is below the range established by the comparable sales most similar to the subject in age on a square foot basis. Based on this evidence the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

The taxpayer alternatively contends assessment inequity with respect to the improvement assessment 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 Board finds the best evidence of assessment equity to be board of review comparables #1, #2, #6, #7, #8 and #9. These comparables were most similar to the subject in age and five had the same neighborhood code as the subject property. These comparables had improvement assessments that ranged from \$35.30 to \$37.23 per square foot of living area. The subject's improvement assessment of \$34.16 per square foot of living area falls below the range established by the best comparables in this record. 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 on this basis.

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.

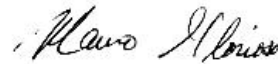
Chairman



Member



Member



Member



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: August 21, 2015



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.