



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

APPELLANT: Mridu Garg
DOCKET NO.: 12-04011.001-R-1
PARCEL NO.: 09-01-403-007

The parties of record before the Property Tax Appeal Board are Mridu Garg, 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: \$93,120
IMPR.: \$450,160
TOTAL: \$543,280**

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 part 2-story, part 1-story and part 3-story dwelling of frame construction with 5,017 square feet of living area. The dwelling was constructed in 2007. Features of the home include a partial basement that is finished, central air conditioning, four fireplaces and a three-car attached garage with 783 square feet of building area. The

property has an 8,142 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellant submitted information on four comparables improved with part 3-story, part 2-story and part 1-story dwellings that ranged in size from 4,634 to 6,586 square feet of living area. The dwellings were constructed from 2001 to 2007. Each comparable had a basement that was partially or fully finished, central air conditioning, four or five fireplaces and attached garages ranging in size from 716 to 1,000 square feet of building area. The comparables had sites ranging in size from 14,025 to 23,816 square feet of land area.¹ The comparables sold from March 2010 to March 2011 for prices ranging from \$1,575,000 to \$2,950,000 or from \$335.68 to \$447.92 per square foot of living area, including land. The comparables had land assessments ranging from \$107,340 to \$151,800 and improvement assessments ranging from \$378,630 to \$602,870 or from \$81.71 to \$91.54 per square foot of living area. Based on this evidence the appellant requested the subject's land assessment be reduced to \$68,619, and requested the improvement assessment remain unchanged at \$450,160, resulting in a revised total assessment of \$518,779.

Included with the appellant's submission was a statement from Richard A. Coan, a real estate broker, asserting the subject property is located on Oak Street, a busy street and a designated route to Hinsdale Hospital. He also indicated that Oak Street is the main auto commuter route to avoid going through downtown Hinsdale.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$543,280. The subject's assessment reflects a market value of \$1,630,492 or \$324.99 per square foot of living area, land included, when using the 2012 three year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue. The subject property had an improvement assessment of \$450,160 or \$89.73 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted evidence provided by the Downers Grove Township Assessor which included a grid analysis of the

¹ The size of the sites was taken from the evidence provided by the board of review.

appellant's comparable sales and three additional comparables identified by the township assessor. The three comparables provided by the township assessor included a part 2-story and part 1-story dwelling and two part 2-story, part 3-story and part 1-story dwellings that ranged in size from 5,129 to 5,491 square feet of living area. The dwellings were of brick or frame construction and were constructed in 2000 and 2003. Each comparable had a basement with two being finished, central air conditioning, four or five fireplaces and attached garages ranging in size from 738 to 924 square feet of land area. The comparables had sites ranging in size from 17,085 to 19,200 square feet of land area. Board of review comparables #1 and #2 sold in January 2011 and August 2010 for prices of \$2,375,000 and \$2,300,000 or for \$463.05 and \$418.87 per square foot of living area, including land, respectively. The comparables provided by the board of review had improvement assessments ranging from \$448,190 to \$481,510 or from \$84.98 to \$93.88 per square foot of living area.

The assessor's office also indicated in its submission that land was assessed uniformly in the subject's neighborhood on an adjusted front foot basis at \$1,325 per adjusted front foot.

In rebuttal the appellant again submitted the same statement by Richard A. Coan who explained the subject property is located in The Lane elementary school boundary while some of the assessor's comparables were located in the Monroe elementary school boundary. Coan asserted that buyer demand for homes in Monroe is much higher than that of homes located in The Lane. He asserted that the housing stock in The Lane is of lower quality than that of Monroe. Coan also commented on board of review comparable #1 located at 300 North Madison Street, which is apparently in the Monroe elementary boundary. He noted that the comparable is located across the street from Burns Field, a 9 acre park featuring six tennis courts, playground equipment, plenty of room for picnics and an ice skating area in the winter. He further noted this home was of stone construction with a slate roof while the subject dwelling is of stone and frame construction with a cedar shake roof. Coan further stated that homes in the area are superior to those located in the subject's area.

The appellant also commented on the traffic by the subject property and provided copies of photographs depicting flooding that occurs at the subject's intersection.

Conclusion of Law

The appellant contends in part 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 finds the parties submitted seven comparables presented by the parties. The comparables were relatively similar to the subject in age, size and features. Each comparable also had the same assessment neighborhood code as the subject property. Six of the comparables sold from March 2010 to March 2011 for prices ranging from \$1,575,000 to \$2,950,000 or from \$335.68 to \$463.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,630,492 or \$324.99 per square foot of living area, including land, which is within the overall price range but below the range established by the comparable sales 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.

Although the appellant provided photographs that the subject's intersection floods during rains and contends the subject is located along a busy street, no market data was presented to demonstrate the subject's assessment was excessive in light of these issues. Similarly, the Board finds the appellant's evidence did not demonstrate the subject's assessment was excessive due to the fact the property is located within The Lane elementary school boundary.

As an alternative argument the appellant contends assessment inequity 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. 86 Ill.Admin.Code 1910.63(e). After an analysis of the assessment data, the Board finds the appellant has not met this burden and a reduction in the assessment is not warranted on this basis.

The comparables submitted by the parties have improvement assessments that ranged from \$81.71 to \$93.88 per square foot of living area. The subject's improvement assessment of \$89.73 per

square foot of living area falls within the range established by the best comparables in this record. Furthermore, the record disclosed that land in the subject's area was uniformly assessed on an adjusted front foot basis at \$1,325 per adjusted front foot. The subject's land assessment is assessed at a value of \$1,325 per adjusted front foot. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's assessment was inequitable and a reduction in the subject's assessment is not justified on this basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence in this record.

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

Klaus Albrecht

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: December 18, 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.