



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

APPELLANT: Rajeev Kumar
DOCKET NO.: 12-05219.001-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: \$71,740
IMPR: \$156,800
TOTAL: \$228,540

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story dwelling of masonry exterior construction containing approximately 4,861 square feet of living area.¹ The dwelling was constructed in 1989. Features include an unfinished basement, central air conditioning, three fireplaces and a three-car attached garage of 688 square feet of building area. The property has a .33 acre site. The subject property is located in Naperville, Lisle Township, DuPage County.

The subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 11-05821.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$243,000 based on the evidence submitted by the parties. The appellant also submitted information on four comparables to demonstrate the subject was being overvalued.

¹ The board of review evidence indicates the subject dwelling contains 5,005 square feet of living area, but submitted illegible supporting documentation of the dwelling size to support the claim including notations of cathedral and barrel vault ceilings.

Based on this evidence, the appellant requested a total assessment of \$225,000 which would reflect a market value of approximately \$675,000 or \$138.86 per square foot of living area, including land.

The Property Tax Appeal Board takes judicial notice that 2011 and 2012 were within the same general assessment period for residential property in DuPage County. (86 Ill.Admin.Code §1910.90(i); 35 ILCS 200/9-215)

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$284,640 was disclosed. The board of review submitted descriptions and assessment information on three comparables to demonstrate the subject's assessment reflected the property's market value.

At the request of the Property Tax Appeal Board, the DuPage County Board of Review, confirmed that a 2012 township equalization factor of 0.9405 was applied in Lisle Township. (See 86 Ill.Admin.Code §1910.67(k)(3))

In written rebuttal, the appellant noted the subject dwelling has Dryvit exterior construction and the comparable sales submitted by the board of review has brick exterior construction. Furthermore, the appellant contended that maintenance of Dryvit is expensive and difficult which results in a lower market value in the subject's area as compared to brick dwellings.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision should be carried forward to the subsequent year subject only to equalization.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2011 assessment. The record further indicates that the subject property is an owner occupied

dwelling and that 2011 and 2012 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision or that the assessment year in question is in a different general assessment period. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's decision plus the application of an equalization factor of .9405.

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



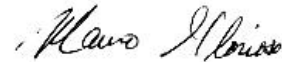
Member



Member



Acting 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: November 20, 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.