



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

APPELLANT: Ashok Shah  
DOCKET NO.: 13-02780.001-R-1  
PARCEL NO.: 08-28-105-006

The parties of record before the Property Tax Appeal Board are Ashok Shah, the appellant, by attorney David Lavin of Robert H. Rosenfeld and Associates, LLC in Chicago, 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: \$71,770  
IMPR: \$202,750  
TOTAL: \$274,520**

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 2013 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 single-family dwelling of brick and frame construction with 4,871 square feet of living area. The dwelling was constructed in 1994. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and an attached three-car garage of 776 square feet of building area. The property has a 25,362

square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located in the same neighborhood code assigned by the assessor as the subject property. The comparables are described as a multi-story and two, two-story dwellings of brick and frame construction that were 19 to 27 years old. The homes range in size from 3,344 to 5,102 square feet of living area and have basements, two of which have finished areas and one of which is a walkout-style. Each home has central air conditioning, one or two fireplaces and a three-car garage. The properties were sold between January and August 2012 for prices ranging from \$663,000 to \$745,000 or from \$139 to \$198 per square foot of living area, including land, rounded.

Based on this evidence, the appellant requested a total assessment of \$267,363 which would reflect a market value of approximately \$802,089 or \$164.67 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 \$274,520. The subject's assessment reflects a market value of \$823,890 or \$169.14 per square foot of living area, land included, when using the 2013 three year average median level of assessment 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 information prepared by the Lisle Township Assessor's Office with a grid analysis of four comparable sales, where comparable #1 was the same property as appellant's comparable #3. The comparables are described as dwellings of unknown design that are located in various neighborhood codes. The homes appear to be of brick or brick and frame construction and were built between 1990 and 1998. The homes range in size from 3,270 to 5,084 square feet of living area and have basements, two of which have finished areas. Each home has central air conditioning, one or two fireplaces and an attached garage ranging in size from 727 to 882 square feet of building area. The properties were sold between July 2012 and February 2013 for prices ranging from \$663,000 to \$925,000 or from \$176.04 to \$202.75 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

**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 parties submitted a total of six comparable sales, with one common property between the parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3 and board of review comparable #1 which is the common property among the parties. Although the parties disagree slightly on the dwelling size of this home, both parties report the size to be substantially smaller than the subject dwelling of 4,871 square feet. As such, the Board finds this dwelling is dissimilar to the subject and not suitable for comparison.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with board of review comparable sales #2, #3 and #4. These most similar comparables range in size from 4,567 to 5,102 square feet of living area. The homes sold between January 2012 and February 2013 for prices ranging from \$710,000 to \$925,000 or from \$139.16 to \$201.48 per square foot of living area, including land. The subject's assessment reflects a market value of \$823,890 or \$169.14 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well supported by the most similar dwellings in age, size and/or features. 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.

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Chairman

*K. L. Fan*

*Klaus Albrecht*

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

*JR*

*Jerry White*

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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*

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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.