



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

APPELLANT: Manubhai & Bharti Patel
DOCKET NO.: 13-02837.001-R-1
PARCEL NO.: 01-14-411-002

The parties of record before the Property Tax Appeal Board are Manubhai and Bharti Patel, the appellants, by attorney Donald T. Rubin of Rubin & Norris, 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: \$20,860
IMPR.: \$65,680
TOTAL: \$86,540**

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 is improved with a two-story dwelling with aluminum siding exterior construction with 1,916 square feet of living area. The dwelling was constructed in 1990. Features of the home include a basement that is partially finished, central air conditioning and a two-car attached garage. The property has a 10,544 square foot site and is located in Bartlett, Wayne Township, DuPage County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables improved with two-story dwellings that had either

1,762 or 1,916 square feet of living area. The dwellings were constructed in 1990 and 1991 and each was described as being the same model as the subject dwelling. Two of the comparables were described as having finished basements; however, copies of the property record cards provided by the appellants indicated that neither of these comparables had finished basements. Two comparables had central air conditioning, one comparable had a fireplace and each had a two-car garage with 420 square feet of building area. Their improvement assessments ranged from \$57,050 to \$62,330 or from \$30.80 to \$32.53 per square foot of living area. Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$61,100 or \$31.89 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$86,540. The subject property has an improvement assessment of \$65,680 or \$34.28 per square foot of living area.

The board of review submitted a statement from the township assessor asserting that appellants' comparables #1 and #2 have unfinished basements, comparable #3 has no basement while the subject has a finished basement.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables identified by the township assessor improved with the same model home as the subject dwelling each with a finished basement. The comparables were improved with two-story dwellings each with 1,914 square feet of living area. The dwellings were constructed in 1991 with aluminum siding and brick trim exteriors. Each comparable had a basement that was partially finished, two comparables had central air conditioning, one comparable had a fireplace and each had a two-car attached garage with 420 square feet of building area. These properties had improvement assessments of \$65,870 and \$66,040 or \$34.38 and \$34.47 per square foot of living area.

The assessor also provided information on three comparable sales in further support of the subject's assessment.

The board of review requested confirmation of the assessment.

Conclusion of Law

The taxpayers contend assessment inequity 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 appellants 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 the equity comparables submitted by the board of review. These comparables were most similar to the subject in size and features. These comparables had improvement assessments of \$34.38 and \$34.47 per square foot of living area. The subject's improvement assessment of \$34.28 per square foot of living area falls below that established by the best comparables in this record on a square foot basis. Less weight was given appellants' comparables #1 and #2 as there was conflicting evidence with respect to whether or not these properties had finished basements while the subject property has finished basement area. Furthermore, appellants' comparable #2 did not have central air conditioning and appellants' comparable #3 was smaller than the subject dwelling and had no basement making each comparable inferior to the subject dwelling. Based on this record the Board finds the appellants 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.

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: January 22, 2016



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.