



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

APPELLANT: Ramesh Dhingra
DOCKET NO.: 13-03233.001-R-1
PARCEL NO.: 09-24-402-001

The parties of record before the Property Tax Appeal Board are Ramesh Dhingra, the appellant, by attorney Rishi Vohra of the Vohra Law Firm, P.C. 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: \$276,070
IMPR.: \$279,220
TOTAL: \$555,290

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) contesting 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 part two-story and part one-story single family dwelling of brick exterior construction with 5,610 square feet of living area. The dwelling was constructed in 1994. Features of the property include a full basement with 3,048 square feet, central air conditioning, two fireplaces, a 1,041 square foot attached garage, an in-ground

swimming pool, patio (apron) and deck. The property has a 54,507 square foot site and is located in Burr Ridge, Downers Grove Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables improved with part two-story and part one-story dwellings of brick construction that ranged in size from 4,322 to 6,161 square feet of living area. The dwellings were constructed from 1994 to 1997. Each comparable has a basement that range in size from 2,329 to 2,850 square feet, central air conditioning, one to three fireplaces and a garage ranging in size from 704 to 1,006 square feet of building area. Appellant's comparable #1 also has an in-ground swimming pool with a patio and catwalk. The comparables have improvement assessments ranging from \$193,650 to \$265,030 or from \$41.67 to \$46.28 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$246,840 or \$44.00 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 \$555,290. The subject property has an improvement assessment of \$279,220 or \$49.77 per square foot of living area. In support of its contention of the correct assessment the board of review submitted a written narrative, a grid analysis of the appellant's comparables, a grid analysis of the four equity comparables selected by the township assessor to support the assessment and copies of property record cards for the comparables submitted by the parties.

The four equity comparables selected by the township assessor were improved with part two-story and part one-story dwellings of brick or frame exterior construction that ranged in size from 5,110 to 6,181 square feet of living area. Board of review comparable #4 was the same property as appellant's comparable #5. The dwellings were constructed from 1995 to 2000. Each comparable is described as having a full basement ranging in size from 2,589 to 3,564 square feet with one being finished, three comparables have central air conditioning, each comparable has two or three fireplaces and each comparable has a garage ranging in size from 875 to 1,035 square feet of building area. Comparable #1 has a built-in swimming pool and catwalk. The comparables have improvement assessments ranging from \$236,480 to \$293,200 or from \$46.28 to \$49.30 per square foot of living area.

In the narrative the board of review indicted the subject's pool had an assessment of \$8,276, the apron around the pool had an assessment of \$3,131 and the deck had an assessment of \$3,180. The board of review also indicated that after considering differences from the subject property the comparables submitted by both parties would have adjusted improvement assessments ranging from \$44.00 to \$52.00 per square foot of living area, rounded. The board of review contends the subject's improvement assessment of \$50.00 per square foot of living area, rounded, is uniform and requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains descriptions and assessment information on eight comparables submitted by the parties that were relatively similar to the subject property with the primary differences being six comparables have smaller basements than the subject property; six comparables have no swimming pool or concrete apron around the pool as does the subject property; each comparable has a smaller garage than the subject property and one comparable was of frame exterior construction dissimilar to the subject's brick exterior construction. The comparables have improvement assessments that ranged from \$41.67 to \$49.30 per square foot of living area. The subject's improvement assessment of \$49.77 per square foot of living area falls slightly above the range established by the comparables in this record but justified when considering the differences in features. 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.

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

Mario Morris

Member

Member

JR

Member

Acting Member

Robert Hoffmann

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: February 19, 2016

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.