



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

APPELLANT: Jay Patel  
DOCKET NO.: 13-03285.001-R-1  
PARCEL NO.: 03-05-405-003

The parties of record before the Property Tax Appeal Board are Jay Patel, 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:** \$67,910  
**IMPR.:** \$96,310  
**TOTAL:** \$164,220

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 two-story dwelling of frame and brick construction with 4,120 square feet of living area.<sup>1</sup> The dwelling was originally constructed in 1975 with an

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<sup>1</sup> The Property Tax Appeal Board finds the best evidence of size to be contained in the appraisal submitted by the appellant, which included a schematic diagram, measurements and calculations of the size.

addition in 2004. Features of the home include a basement that is partially finished, central air conditioning, two fireplaces and a three-car attached garage. The property has a 1.2 acre site and is located in Itasca, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$460,000 as of September 17, 2013. The appraisal was prepared by Simone Osterhues. The client was identified as Itasca Bank & Trust. In estimating the market value of the subject property the appraiser developed the sales comparison approach to value using four comparable sales improved with two-story dwellings that ranged in size from 2,272 to 3,739 square feet of living area. The dwellings ranged in age from 25 to 52 years old. Each comparable had a full basement with two being finished, central air conditioning, one or two fireplaces and a two-car, three-car or four-car garage. The comparables were located in Itasca and Bloomingdale from .36 to 6.88 miles from the subject property. The sales occurred from September 2012 to June 2013 for prices ranging from \$300,000 to \$499,000 or from \$107.25 to \$149.40 per square foot of living area, including land. The appraiser made adjustments to the comparables to account for differences from the subject property and arrived at adjusted prices ranging from \$447,500 to \$501,000. Based on these sales the appraiser estimated the subject property had a market value of \$460,000 or \$111.65 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 \$164,220. The subject's assessment reflects a market value of \$492,857 or \$119.63 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 evidence provided by the Addison Township Assessor's office. The statement provided by the assessor noted that three of the comparable sales used in the appellant's appraisal were located in a different township than the subject property. It was also noted the subject dwelling had a significant addition in 2004 making the effective age more similar to the comparables used by the assessor.

The assessor provided information on four comparable sales improved with two-story dwellings that ranged in size from 2,339

to 3,574 square feet of living area. The dwellings were constructed in 1988 and 1989. Each comparable had a basement with one being finished, central air conditioning, one fireplace and an attached garage ranging in size from 462 to 789 square feet of building area. Each comparable had the same neighborhood code as the subject property. The comparables sold from February 2010 to June 2013 for prices ranging from \$400,000 to \$517,000 or from \$135.50 to \$178.71 per square foot of living area, including land. The assessor provided a map depicting the location of appellant's appraisal comparable sale #4 and the assessor's comparables in relation to the subject property.

### 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 Board finds the best evidence of market value to be appellant's appraisal comparable sale #4 and comparable sales #2 and #3 submitted by the board of review. These comparables were similar to the subject in location and sold proximate in time to the assessment date at issue. The comparables sold for prices ranging from \$300,000 to \$517,000 or from \$132.04 to \$144.66 per square foot of living area, including land. Board of review sale #2 was most similar to the subject in size and sold in May 2013 for a price of \$517,000 or \$144.66 per square foot of living area, including land. The subject's assessment reflects a market value of \$492,857 or \$119.63 per square foot of living area, including land, which is within the overall price range but below the range established by the best comparable sales in the record on a square foot basis. Less weight was given the conclusion of value contained in the appellant's appraisal as the effective date was nine months after the assessment date at issue, three of the sales were not located near the subject property and the appraiser identified the intended user of the report as the client, Itasca Bank & Trust. In the Professional Standards Compliance section of the report the appellant's appraiser stated in part, "This report is for the use of the

client (and only the client) as listed on the front of this report." There was no indication in this record that the appraiser gave any consent for this report to be used by the appellant for assessment appeal purposes. The Board also gave less weight to assessor comparable sales #1 and #4 due to the fact this comparables sold in July 2011 and February 2010, respectively, not proximate in time to the assessment date at issue. 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*

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Member

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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: December 18, 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.