



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

APPELLANT: Akshay & Parul Patel  
DOCKET NO.: 13-03592.001-R-1  
PARCEL NO.: 02-23-201-080

The parties of record before the Property Tax Appeal Board are Akshay and Parul Patel, the appellants, 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:** \$40,020  
**IMPR.:** \$126,980  
**TOTAL:** \$167,000

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 of mixed construction with 3,724 square feet of living area. The dwelling was constructed in 1996. Features of the home include a basement that is partially finished, central air conditioning, one fireplace and a three-car attached garage. The property has an 11,695 square foot site and is located in Bloomingdale, Bloomingdale Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on seven comparable sales improved with two-story dwellings of mixed construction that ranged in size from 3,531 to 4,475 square feet of living area. The dwellings were constructed from 1995 to

2004. Each comparable had a basement with three being partially finished, central air conditioning, one fireplace and a three-car garage. One comparable had a swimming pool. Three of the comparables were located in the same subdivision as the subject property. The sales occurred from July 2011 to October 2012 for prices ranging from \$385,000 to \$550,000 or from \$109.03 to \$134.19 per square foot of living area, including land. Based on this evidence the appellants requested the subject's assessment be reduced to \$167,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$186,790. The subject's assessment reflects a market value of \$560,594 or \$150.54 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 on eight comparables identified by the township assessor. The comparables were improved with two-story dwellings of mixed construction that ranged in size from 3,086 to 4,546 square feet of living area. The dwellings were constructed from 1995 to 2007. Each comparable had a basement with four being partially finished central air conditioning, one or two fireplaces and a three-car attached garage. Seven of the comparables sold from April 2010 to December 2013 for prices ranging from \$465,000 to \$825,000 or from \$126.74 to \$193.58 per square foot of living area, including land. Board of review sale #4 is the same comparable as appellants' comparable sale #4. Three of the comparables were located in the same subdivision as the subject property.

#### Conclusion of Law

The appellants contend 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 sales in the record support a reduction in the subject's assessment.

The Board finds the best evidence of market value to be appellants' comparable sales #1, #4 and #5 as well as board of review comparables sales #1 and #4, which is the same comparable as appellants' comparable sale #4, as these comparables were located in the subject's subdivision. These comparables were relatively similar to the subject in features with the exception appellants' comparable #5 had a swimming pool and appellants' comparable #1 as well as board of review comparable #1 had unfinished basements. These comparables sold from October 2011 to October 2012 for prices ranging from \$385,000 to \$550,000 or

from \$109.03 to \$164.92 per square foot of living area, including land. The comparable with the highest price was three years newer than the subject dwelling and was smaller than the subject dwelling. Appellants' comparables #1, #4 and #5 were very similar to the subject in age as well as size. Appellants' comparables #4 and #5 were located on the same street as the subject property. These two comparables sold for prices of \$465,000 and \$500,000 or for \$126.74 and \$131.37 per square foot of living area, including land. The subject's assessment reflects a market value of \$560,594 or \$150.54 per square foot of living area, including land, which is above that established by the three comparables located in the subject's subdivision that were most similar to the subject in age and size. Less weight was given the remaining comparables submitted by the parties due to such factors as location, age, size and/or date of sale. Based on this evidence the Board finds a reduction in the subject's assessment is 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.

*Mario Albino*

Chairman

*K. L. Ferr*

Member

*JR*

Member

*Jerry White*

Acting Member

*Robert Hoffmann*

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: April 22, 2016

*A. Hertel*

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.