



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

APPELLANT: Paresh Patel
DOCKET NO.: 13-03893.001-R-1
PARCEL NO.: 01-13-412-028

The parties of record before the Property Tax Appeal Board are Paresh Patel, the appellant,¹ and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$22,880
IMPR.: \$48,790
TOTAL: \$71,670

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 dwelling of frame construction with brick trim that contains 1,856 square feet of living area. The dwelling was constructed in 1990. Features of the home include an unfinished basement, central air conditioning and a two-car garage. The property has an 8,831 square foot site and is located in Hanover Park, Wayne Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located within one mile of the subject property. The comparables consist of two-story frame, brick or frame and brick dwellings that range in size from 1,200 to 1,937 square feet of living area. Three of the comparables have full basements, two of which have finished areas. Five of the comparables have central air conditioning and three comparables each have a fireplace. Each comparable also has a two-car

¹ Attorney Jerri K. Bush withdrew her appearance as counsel for the appellant by a filing dated March 18, 2016.

garage. The properties sold between January 2012 and August 2013 for prices ranging from \$135,000 to \$165,301 or from \$78.48 to \$126.83 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$49,528 which would reflect a market value of approximately \$148,600.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,670. The subject's assessment reflects a market value of \$215,096 or \$115.89 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.

The board of review submitted a document entitled "Assessor's Notes" in which it was asserted the appellant provided "six selectively low sales" that were distressed properties and several had condition problems. It was asserted that only comparables #5 and #6 were in the subject's neighborhood, "but they are 2011 sales." This contradicts the appellant's grid asserting these properties sold in February 2012 and August 2013, respectively. Next, the Notes strangely state that comparable #6 sold in July 2013; after foreclosure and was rehabbed reselling for \$240,000 in December 2013.

In support of its contention of the correct assessment the board of review submitted information on seven comparable sales with comparables #1 through #4 in the subject's neighborhood. The comparables consist of two-story frame dwellings, four of which have brick trim, that were built between 1988 and 1990. The homes range in size from 1,682 to 2,256 square feet of living area. Five of the comparables have basements, four of which have finished areas and two of which are reported "finished basement not assessed." All of the comparables have central air conditioning and four comparables each have a fireplace. Each comparable also has a two-car garage. The properties sold between June 2011 and June 2013 for prices ranging from \$200,000 to \$276,000 or from \$109.11 to \$122.34 per square foot of living area, including land.

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

In written rebuttal, former counsel for the appellant argued that compulsory sales consisting of foreclosures are appropriate for consideration in revising and correcting assessments as provided in the Property Tax Code. (35 ILCS 200/16-55(b) & 16-183) It was asserted that the board of review comparables were selectively high sales and several were rehabbed properties. Refin printouts of the board of review comparables were submitted to support the contention. Counsel also noted failures in the board of review evidence to provide proximity of the comparables to the subject property and failure to provide a copy of the subject's property record card as required by the procedural rules of the Property Tax Appeal Board. Based upon these failures, counsel urged default of the board of review in accordance with the procedural rules.

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 thirteen comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2, #3 and #4 due to the lack of a basement and/or differences in dwelling size when compared to the subject dwelling. Similarly, the Board has given reduced weight to board of review comparables #3 and #6 due to the lack of a basement in these homes. Additionally, the Board has given reduced weight to board of review comparable #4 which sold in August 2011, a date more remote in time to the valuation date. As to the contention that two of the appellant's comparables sold in 2011, the Board finds that the board of review provided no documentation to support their assertions whereas the appellant provided Multiple Listing Service data sheets depicting the disputed sales closed in February 2012.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #5 and #6 along with board of review comparable sales #1, #2, #5 and #7. These most similar comparables had varying degrees of similarity to the subject and sold between January 2012 and August 2013 for prices ranging from \$135,000 to \$278,000 or from \$78.48 to \$122.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$215,096 or \$115.89 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 majority of the most recent comparable sales. 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.



Chairman



Member

Member



Member

Member

DISSENTING: _____

CERTIFICATION

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: May 20, 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.